

**RATHINAM COLLEGE OF ARTS AND SCIENCE
(AUTONOMOUS)**

Rathinam Tech Zone, Eachanari, Coimbatore – 641021.

DEPARTMENT OF COMMERCE



**Syllabus for
B. Com (General)
2024 – 2025 Batch onwards**

Vision and Mission of the Institution

VISION

To emerge as a world-renowned Institution that is integrated with Industry to impart Knowledge, Skills, Research Culture and Values in youth who can accelerate the overall development of India.

MISSION

To impart superior quality education at affordable cost, nurture academic and research excellence, maintain eco-friendly and future-ready infrastructure, and create a team of well qualified teaching professionals who can build global competency and employability among the youth of India.

MOTTO

Transform the youth into National Asset.

Vision and Mission of the Department

VISION

To be recognized by the Stakeholders as a leader to provide a student - centred environment that promotes academic excellence, professional and personal growth, research culture, ethical and professional conduct and train competent and innovative globally suitable human youngsters.

MISSION

To impart knowledge through tutoring, teaching, research and extension, and create quality and globally competitive in commerce professionals

Program Educational Objectives (PEO)

PEO1	:	Pursue a career as a globally competent and universally employable professional in core and related fields in diverse sectors who accelerates the overall development of India.
PEO2	:	Pursue lifelong learning opportunities including graduate degrees to improve and expand domain specific and professional skills.
PEO3	:	Advance personally and professionally by accepting professional and societal responsibilities, and pursuing leadership roles.

Mapping of Institute Mission to PEO

Institute Mission	PEO's
Global competency and employability among the youth of India	PEO1
Build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty	PEO2, PEO3

Mapping of Department Mission to PEO

Department Mission	PEO's
Provides a student-centered Professional environment	PEO1
Promotes academic excellence, professional and personal growth, ethical and professional conduct	PEO2, PEO3

Program Outcomes (PO):

P01	:	Demonstrate knowledge competency in core discipline
P02	:	Apply the appropriate knowledge and suitable skill in solving the complex problems
P03	:	Conduct investigations of complex problems by following scientific approaches
P04	:	Design solutions for complex and open-ended real life or time problems
P05	:	Use appropriate and advanced tools for wide range of practices with an understanding on its associated limitations.
P06	:	Work effectively and responsibly as a member and leader in a team.
P07	:	Express complex concepts within the profession and society at large
P08	:	Understand the professional roles and responsibilities
P09	:	Analyze social and environmental aspects of the professional practice

PO10	:	Practice higher moral and ethical standards during the discharge of the professionalism
PO11	:	Incorporate finer finance and business practices in all the professional engagement
PO12	:	Identify and address their professional development through lifelong learning

Program Specific Outcomes (PSO)

PSO1	:	Able to provide consultancy services in commerce processes related to trade and business
PSO2	:	Able to manage unforeseen problem arising in any business activities and service it through innovating ideas and effective decision making.
PSO3	:	Able to forecast future market trends through the analysis of factors impacting market performance.

Correlation between the PO/PSO and the PEOs

Program Outcomes		PEO 1	PEO 2	PEO 3
P01	:	3	1	3
P02	:	3	2	3
P03	:	1	2	3
P04	:	3	1	3
P05	:	3	3	2
P06	:	2	3	3
P07	:	2	3	1
P08	:	3	2	1
P09	:	2	2	3
P010	:	3	2	1
P011	:	2	1	1
P012	:	3	2	2
PSO1	:	2	3	2
PSO2	:	2	3	3
PSO3	:	3	1	2

3 - Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

Components considered for Course Delivery is listed below:

- a. Class room Lecture
- b. Laboratory class and demo
- c. Assignments
- d. Mini Project
- e. Project
- f. Online Course
- g. External Participation
- h. Seminar
- i. Internship

Mapping of POs with Course Delivery:

Program Outcome	Course Delivery								
	a	b	c	d	e	F	g	h	i
PO1	3	3	1	1	2	1	3	3	1
PO2	3	3	2	3	3	1	1	2	3
PO3	3	3	1	3	1	1	1	2	3
PO4	2	3	2	3	3	1	1	3	1
PO5	3	2	1	3	1	3	3	3	3
PO6	2	3	1	3	3	1	2	3	3
PO7	2	3	1	3	1	1	2	3	3
PO8	2	2	1	2	3	3	2	3	3
PO9	1	1	2	3	3	3	2	3	3
PO10	2	1	2	3	2	2	2	2	2
PO11	1	1	2	2	2	3	3	3	3
PO12	1	2	3	2	2	2	3	3	3
PSO1	2	2	3	1	3	2	2	1	3
PSO2	3	3	2	1	3	2	3	2	3
PSO3	3	2	3	3	2	2	1	3	2

3 - Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

B.COM GENERAL DEGREE PROGRAMME

B. Com Curriculum Structure - Regulation - 2024

(For the students Admitted from 2024-25 onwards)

S. No	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hrs	INT	EXT	Total
1	1	1	L1		Language - I	3	5	50	50	100
2	1	2	L2		English - I	3	5	50	50	100
3	1	3	Core		Core Course - I Theory	4	5	50	50	100
4	1	3	Core		Core Course - II Theory / Practical	4	4	50	50	100
5	1	3	Allied		Allied-I	4	5	50	50	100
6	1	4	SEC		Skill Enhancement Courses - I Practical / Training	4	4	50	50	100
7	1	4	AEC		Ability Enhancement Course I Environmental Studies or Universal Human Values & Professional Ethics	2	2	50	0	50
						24	30	350	300	650
1	2	1	L1		Language - II	3	5	50	50	100
2	2	2	L2		English - II	3	5	50	50	100
3	2	3	Core		Core Course - III Theory	4	5	50	50	100
4	2	3	Core		Core Course - IV Theory / Practical	4	4	50	50	100

5	2	3	Elective		Elective - I Entrepreneurship Development	4	4	50	50	100
6	2	3	Allied		Allied-II	4	5	50	50	100
7	2	4	AEC		Ability Enhancement Course II Design Thinking	2	2	50	0	50
8	2	5	Ext		Extension Activity - I (NASA)	1	0	25	0	25
						25	30	375	300	675
1	3	1	L1		Language - III	3	4	50	50	100
2	3	2	L2		English - III	3	4	50	50	100
3	3	3	Core		Core Course - V Theory	4	6	50	50	100
4	3	3	Core		Core Course - VI Theory / Practical	4	4	50	50	100
5	3	3	Allied		Allied-III	4	5	50	50	100
6	3	4	SEC		Skill Enhancement Courses - II Practical / Training	4	5	50	50	100
7	3	4	AEC		Ability Enhancement Course III Soft Skill-1	2	2	50	0	50
8	3	3	ITR		Internship / Industrial Training (Summer vacation at the end of II semester activity)	2	0	50	0	50

9	3	5	Ext		Extension Activity - II (NASA)	1	0	25	0	25
						27	30	425	300	725
1	4	1	L1		Language - IV	3	4	50	50	100
2	4	2	L2		English - IV	3	4	50	50	100
3	4	3	Core		Core Course – VII Theory	4	6	50	50	100
4	4	3	Core		Core Course – VIII Theory / Practical	4	4	50	50	100
5	4	3	Allied		Allied-IV	4	5	50	50	100
8	4	3	Elective		Elective - II	4	5	50	50	100
7	4	4	AEC		Ability Enhancement Course IV Soft Skill-2	2	2	50	0	50
8	4	5	Ext		Extension Activity - III (NASA)	1	0	25	0	25
						25	30	375	300	675
1	5	3	Core		Core Course – IX Theory	4	6	50	50	100
2	5	3	Core		Core Course – X Theory / Practical	4	6	50	50	100
3	5	3	Elective		Elective - III	4	6	50	50	100
	5	3	PRJ		Project	0	6	0	0	0
4	5	4	SEC		Skill Enhancement Courses – III Practical/Training	4	6	50	50	100
5	5	3	ITR		Internship / Industrial Training (Summer vacation at the	2	0	50	0	50

					end of IV semester activity)					
6	5	5	Ext		Extension Activity - IV (NASA)	1	0	25	0	25
						19	30	275	200	475
1	6	3	Core		Core Course - XI Theory	4	6	50	50	100
2	6	3	Core		Core Course - XII Theory / Practical	4	4	50	50	100
3	6	3	Elective		Elective - IV	4	6	50	50	100
4	6	3	PRJ		Core Project	8	8	100	100	200
5	6	4	SEC		Skill Enhancement Courses - IV Practical / Training	4	6	50	50	100
						24	30	300	300	600
							18	210		
					Total credit	144	0	0	1700	3800

Additional Credits

S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	2	6	VAC		VAC - Microsoft CoE Course / NPTEL	2	2	50	0	50
3	4	6	IDC		VAC - Microsoft CoE Course / NPTEL	2	2	50	0	50
4	5	6	VAC		VAC - Microsoft CoE Course /	2	2	50	0	50

NPTEL										
Certificate on Minor Discipline										
S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	2	6	MD		Course - I	5	2	0	100	100
2	3	6	MD		Course - II	5	2	0	100	100
3	4	6	MD		Course - III	5	2	0	100	100
4	5	6	MD		Course - IV	5	2	0	100	100

Core - Theory

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				Financial Accounting-I Financial Accounting	Commerce	Theory
2				Financial Accounting II Management Accounting	Commerce	Theory
3				Corporate Accounting-I Corporate Accounting	Commerce	Theory
4				Corporate Accounting II Performance Management	Commerce	Theory
5				Cost Accounting	Commerce	Theory
6				Management Accounting Company Law	Commerce	Theory

Core - Theory / Practical

S. No	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				Business Law Business and Technology (BT)	Commerce	Theory
2				Company Law Corporate and Business Law	Commerce	Theory
3				Excel for Finance Financial Reporting	Commerce	Theory
4				Principles of Auditing Audit and Assurance	Commerce	Theory
5				Investment Management Financial Management	Commerce	Theory
6				Taxation Taxation	Commerce	Theory

Allied

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				Business Mathematics	Commerce	Theory
2				Managerial Economics	Commerce	Theory
3				Principles of Management	Commerce	Theory

4			Research Methodology	Commerce	Theory
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Skill Enhancement Course

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Practical / Training
1				Financial Modeling with Excel	Commerce	Practical
2				Commerce Practices in Banking and Insurance	Commerce	Practical
3				Tally Prime with GST	Commerce	Practical
4				Data Analysis using SPSS	Commerce	Practical

Elective

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Practical / Training
1				Marketing Research in Analytics	Commerce	Theory
2				International Marketing	Commerce	Theory
3				Artificial Intelligence in Digital Marketing	Commerce	Theory
1				Fundamentals of Finance	Commerce	Theory
2				Introduction to Corporate Finance	Commerce	Theory
3				Behavioral	Commerce	Theory

				Finance		
1				Digital Banking	Commerce	Theory
2				Investment Banking	Commerce	Theory
3				Banking Operations and Credit Analysis	Commerce	Theory
1				Human Resources Analytics	Commerce	Theory
2				Management and Organizational Behavior	Commerce	Theory
3				Consumer Behavior	Commerce	Theory

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	12	16	15	16	15	20	94
Part IV	6	2	6	2	4	4	24
Part V	-	1	1	1	1		4
Total	24	25	28	25	20	24	146

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting- I	4	4	-	-	Core Theory
Course Introduction						
Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To analyse business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).					
CO 2:	To manually prepare journal entries and post to ledger accounts using double-entry Accounting procedures.					
CO 3:	Be Aware of preparation of Final accounts.					
CO 4:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.					
CO 5:	Enable preparation of Income and Expenditure statement.					
Unit I:	Introduction					[12 Periods]
Introduction-Meaning and Definition of Accounting-Objective - Functions of Accounting- Accounting Principles- Fundamentals of book keeping - Difference between Bookkeeping vs Accounting - Concepts and Conventions.						
Unit II:	Double Entry					[12 Periods]
Journal – Ledger - Subsidiary Books: Purchase book - Sales book – Purchase Return book – Sales Return book - Bills Payable book – Bill Receivable book – Cash book: Simple cash book- Double column cash book- Three column cashbook-petty cash book.						
Unit III:	Final Accounts					[12Periods]
Preparation of Trial Balance- Rectification of errors -Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.						
Unit IV:	Bill of Exchange					[12 Periods]
Bill of exchange – Needs- Types - Dishonor of Bill - Renewal of Bill - Insolvency of acceptor- Accommodation bills – Average due date – Account current- Methods of Account Current- Product Method-Red Ink Interest- Époque Method.						

Unit V:	Bank Reconciliation Statement	[12 Periods]													
Bank Reconciliation Statement- Receipts and Payments accounts –Income and Expenditure accounts.															
Text Books:															
1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021															
Reference Books:															
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021															
2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N. Tiwari, 11th Edition- Taxman publication - 2023															
Web Resources:															
https://www.infobooks.org/free-pdf-books/business/financial-accounting/															
https://pdfroom.com/category/financial-accounting															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	3	3	1	3	1	3	3	1	3	2	1	2	3	3
C02	1	3	2	1	2	3	1	1	3	2	1	3	3	1	2
C03	2	3	3	2	1	3	1	3	2	1	2	1	2	3	2
C04	1	1	3	3	1	3	2	3	1	2	2	2	3	2	1
C05	3	2	3	2	3	1	1	3	3	1	2	3	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting	4	4	-	-	Core Theory
Course Introduction						
This course aims at equipping the students with the basic principles of financial accounting for different types of organizations. The students will be exposed to the underlying concepts relating to financial accounting. The course will introduce to the double-entry accounting with the aim of preparing & presenting various financial statements						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand the purpose of financial accounting					
CO 2:	Comprehend the qualitative characteristics of financial statements.					
CO 3:	Exhibit the use of double entry system in recording transaction					
CO 4:	Preparation of financial statements and the interpretation thereof					
CO 5:	To develop the ability to use accounting information to solve a variety of business problems.					
Unit I:	Purpose of financial accounting					[12 Periods]
Define financial accounting–purposes of financial statements for the users– main elements of financial reports– conceptual framework –definitions of asset, liability, equity, income& expenses–prudence.						
Unit II:	Qualitative characteristics of financial statements					[12 Periods]
Concepts of relevance- Faithful presentation- Materiality- Substance over form- Going concern- Business entity - Accruals- Consistency - Comparability- Verifiability- Understandability and timeliness.						
Unit III:	Accounting records & double entry accounting system					[12 Periods]
Main data sources for accounting –Different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers –understand the double entry accounting & duality concept–Types of transactions such as sales, purchases, payments & receipts.						

Unit IV:	Recording transactions	[12 Periods]													
Recording into journals – Ledger accounts – Balancing of ledger accounts–Accounting for discounts, sales tax–Recording cash transactions–Accounting & valuation of inventories – Accruals & prepayments – Tangible & non-tangible assets – Depreciation & amortization accounting–Receivables & payables–Provisions & contingencies–Errors & rectification–Bank reconciliation statements.															
Unit V:	Trial balance, Financial statements	[12 Periods]													
Statement of profit or loss and other comprehensive income - Cash flow statements- Balance sheet– Events after reporting period – Interpretation of financial statements – Use of basic ratios related to profitability, liquidity, activity and resource utilization-Describe the principle of the equity method of accounting for Associate entities.															
Text Books:															
1. Fundamentals of Financial Accounting, Kaplan Publishing,2016.															
Reference Books:															
1. Financial Accounting, SP. Jain & KL Narang, Kalyani Publishers-2012															
2. Fundamentals of Financial Accounting, Becker Educational Development Corp., 2016..															
Web Resources:															
https://www.infobooks.org/free-pdf-books/business/financial-accounting/															
https://pdfroom.com/category/financial-accounting															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting- II	4	4	-	-	Core Theory
Course Introduction						
This course delves deeper into the complexities of financial accounting, expanding upon the concepts necessary for the accurate and ethical preparation, analysis, and reporting of financial statements.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Implement various methods of depreciation accounting in the books of accounts.					
CO 2:	Evaluate the performance of the single entry and department with previous result.					
CO 3:	Analyze the financial impact of royalty agreements on both licensors and licenses.					
CO 4:	Evaluate about the branch and to Execute books of accounts relating to Hire purchase and instalment system.					
CO 5:	Gain knowledge about partnership admission, retirement, death & insolvency.					
Unit I:	Depreciation and its Methods					[12 Periods]
Accounting for Depreciation – Need and significance of depreciation- Methods of depreciation- Straight line method- Written down value method -Annuity- Machine hour rate method - Reserves and Provision.						
Unit II:	Single Entry system					[12 Periods]
Single Entry – difference between single entry and double Entry-Distinction between balance sheet and statement of Affairs-Conversion method -Departmental accounts – Basis for allocation of expenses – Inter departmental transfers at cost or selling price.						
Unit III:	Basic concept of Royalty					[12 Periods]
Royalty Accounts- Introduction – Basic Accounting for Royalties – Royalty Agreements –Minimum rent and short workings – Reporting and Disclosure – Issues and Challenges.						
Unit IV:	Branch Accounting and Hire purchase					[12 Periods]
Branch Accounts - Dependent Branch – Independent Branch (Excluding foreign branches) – Hire purchase system - Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return.						
Unit V:	Partnership					[12Periods]

Partnership Account – characteristics - Partnership Deed - Adjustment after closing the accounts - Admission of a partner - Retirement of a partner - Death of a partner - Dissolution of a partnership firm- Insolvency.

Text Books:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021

Reference Books:

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021.
2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11th Edition- Taxmann publication - 2023.

Web Resources:

<https://sol.du.ac.in/solite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf>

https://nios.ac.in/media/documents/Seccour224New/ch_12.pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	3		3	2	3	2	3
C02	1		1		2	3	1	1		2	1		1		
C03	2	2		2	3	3		1	2	1	2	2	2	2	2
C04	1	3		1	1		1	2		3	3	2	3	2	3
C05	2	2	1		1	3	3	1		1	1		1		3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Management Accounting	4	4	-	-	Core Theory
Course Introduction						
Management accounting provides data to the management on the basis of which they take decisions to achieve organizational goals and improve their efficiency.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To provide the fundamental knowledge and techniques in Management Accounting					
CO 2:	Find and Apply tools and techniques used to plan, control and make decision					
CO 3:	Prepare budgets and demonstrate budget control techniques					
CO 4:	To provide the fundamental knowledge about managerial applications of marginal costing					
CO 5:	Illustrate and build the know ledge of break-even analysis and profit maximization					
Unit I:	Nature of Management Accounting					[12 Periods]
Management Accounting: Meaning- Definition- Nature- Objectives- Scope and Functions of Management Accounting- Management Accounting and Financial Accounting- Management and Cost Accounting: Utility of Management Accounting- Role of Management Accounting in decision making.						
Unit II:	Financial Analysis					[12 Periods]
Financial statement analysis-Objectives of analysis of financial statement- Tools of financial statement analysis- Multi – step income statement- Horizontal analysis- Common sized analysis- Trend analysis- Analytical Balance Sheet.						
Unit III:	Ratio Analysis					[12 Periods]
Statement of Ratio Analysis Comparative Statements- Common size statements and Trend analysis. Ratio analysis: Meaning of Ratios- Classification of Ratios- Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios - Advantage of Ratio Analysis- Limitations of Accounting Ratios.						
Unit IV:	Fun Flow & Cash Flow					[12 Periods]
Fund flow and cash flow statement: Meaning of fund flow statement -Uses of fund flow statement- Funds Flow Statement and Income Statement- Preparation of Funds Flow Statement. Meaning of Cash						

flow statement- Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis- Utility of Cash flow Analysis- Limitations of Cash Flow Analysis.

Unit V: **Budgeting and Budgetary Control** [12 Periods]

Budgeting – Cash Budget – Production Budget – Sales Budget – Flexible Budget –Zero based Budget.

Text Books:

1. Management Accounting, Reddy & Murthy, Margham Publications, Chennai, 2005.

Reference Books:

1. Management Accounting, Dr. S.N. Maheswari, Sultan Chand & Sons, New Delhi, 2002

2. Management Accounting, MY Khan & P K Jain, Tata Mc Graw-Hill, New Delhi.

Web Resources:

https://annamalaiuniversity.ac.in/affcl/download/syllabus_2022/ug%20pdf/1.%20B.Com..pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting- I	4	4	-	-	Core Theory
Course Introduction						
Corporate accounting constitutes a range of processes, systems, and principles that enable companies to accurately record, analyze, and interpret financial information. It involves not only the preparation of financial statements but also the implementation of controls, strategic planning, and resource allocation.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Explaining about the basic provisions towards issue of shares in market					
CO 2:	Understanding the concepts of debenture and its accounting					
CO 3:	Analyze the companies final accounts and Managerial Remuneration					
CO 4:	Estimating methods of goodwill and shares.					
CO 5:	Examine various procedures related to liquidation of companies					
Unit I:	Issue of shares					[12 Periods]
Introduction – Types of Shares - Issue of shares: Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares – Rights Issue - Underwriting.						
Unit II:	Redemption					[12 Periods]
Redemption on Preference Shares - Debentures - Issue - Redemption – Sinking Fund Method – Insurance Policy Method.						
Unit III:	Final Accounts of Companies					[12 Periods]
Final Accounts of Companies Provisions relating to preparation of final accounts - Calculation of Managerial Remuneration.						
Unit IV:	Valuation of Goodwill and Shares					[12 Periods]
Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill and Shares – Average Profit Method-Super Profit Method-Capitalization Method-Net Asset Method- Yield Method – Fair value Method.						
Unit V:	Liquidation of Companies					[12Periods]
Liquidation of Companies – Modes of Winding up - Statement of Affairs -Deficiency account or						

Surplus Account.															
Text Books:															
1. Corporate Accounting T.S.Reddy & Dr.A. Murthy, Margham Publications, Sixth Edition 2018.															
Reference Books:															
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021															
2. Corporate Accounts; Gupta. R.L.and Radha swamy. M: Sultan Chand and Sons, New Delhi-2023															
Web Resources:															
https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	3		3	2	3	2	3
C02	1		1		2	3	1	1		2	1		1		
C03	2	2		2	3	3		1	2	1	2	2	2	2	2
C04	1	3		1	1		1	2		3	3	2	3	2	3
C05	2	2	1		1	3	3	1		1	1		1		3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting- II	4	4	-	-	Core Theory
Course Introduction						
This paper describes the characteristics of the accounting environment and corporate financial reporting requirements and details advanced financial accounting issues related to holding companies, banking, commercial insurance and Corporate Accounting Standards (IFRS).						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To understand the principles of Mergers and Amalgamation, Absorption and Internal Reconstruction.					
CO 2:	To know the operation of Holding Companies and solve the accounting problems.					
CO 3:	To Analysis the Banking Company Accounts (new formats).					
CO 4:	To understand the basic Principles of Company Insurance.					
CO 5:	To know the Human Resource Accounting and the Standards of IFRS.					
Unit I:	Introduction to Amalgamation					[12 Periods]
Amalgamation – Meaning and definition - Types of amalgamation: Nature of Merger, Nature of Purchase - Methods of accounting for amalgamation - absorption - internal and External reconstruction.						
Unit II:	Holding Company					[12 Periods]
Holding Company - Meaning – Minority Interest - Preparation of Consolidated Final Statement of Accounts – Contingent liability – Unrealized profit – Revaluation account – Bonus issues and payment of dividend.						
Unit III:	Basic concepts of Banking Companies					[12 Periods]
Accounts of Banking Companies – Meaning, Legal Requirements for Preparation of Profit and Loss Account. Guidelines for profit and loss account - Balance sheet format as per form A (New Format).						
Unit IV:	Insurance					[12 Periods]
Insurance Company accounts – general insurance and life insurance – Under IRDA 2000 act (New format): Guidelines for Revenue account- profit and loss account -Balance sheet.						
Unit V:	Accounting Standards					[12 Periods]

Accounting standards of Joint stock companies- Human Resource Accounting: Meaning, Concept, Features and Objective – types of human resource accounting – Meaning and Definition of IFRS.

Text Books:

1. Corporate Accounting T.S.Reddy & Dr.A. Murthy, Margham Publications, Sixth Revised Edition 2018.

Reference Books:

1. Corporate accounts – Gupta R.L & Radhaswamy M. Theory Method and Application – 13th Revised Edition 2006, Sultan Chand & Co., New Delhi.

2. Advanced Accountancy, Part -I, Dr. M.A. Arulanandam, Himalaya Publication, New Delhi 2003

Web Resources:

<https://commercelecturer.wordpress.com/2020/06/07/s3-b-com-corporate-accounting-syllabus/>

<https://pdfroom.com/category/corporate-accounting>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	2		1	1	1	1	2	3		3	2	3	2	3
C02	1		1		2	3	1	1		2	1		1		
C03	2	2		2	3	3		1	2	1	2	2	2	2	2
C04	1	3		1	1		1	2		3	3	2	3	2	3
C05	2	2	1		1	3	3	1		1	1		1		3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Performance Management	4	4	-	-	Core Theory
Course Introduction						
Performance management is a process that enable an organization to monitor and manage its resources to deliver its plan and ensure on going performance and improvement in a changing world. To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To know about the concept of specialized cost and management accounting techniques					
CO 2:	To know about the decision-making techniques and analysis of cost volume.					
CO 3:	To know evaluate the Budgeting and standard costing					
CO 4:	To analyze the variance and sales mix					
CO 5:	To analysis concept of performance measurement control					
Unit I:	Specialist cost and Management accounting techniques					[12 Periods]
Activity Based costing- Cost drivers- Target costing- Target costing in service and manufacturing industries- Life- Cycle costing- Throughput accounting- Theory of constraints- Throughput Accounting Ratio- Environment accounting.						
Unit II:	Decision Making					[12 Periods]
Decision-making techniques- Relevant cost analysis – Opportunity costs- Cost volume profit analysis - Breakeven point- Margin of safety-Break even charts, profit volume charts -Limiting factors - Shadow prices- Slack for decision making, Pricing decisions – price elasticity of demand- Pricing strategies- Make-or-buy and other short-term decisions - Dealing with risk and uncertainty in decision-making.						
Unit III:	Budgeting and Control					[12 Periods]
Budgetary systems - Types of budgets – Fixed, Flexible, zero based, activity based, incremental, top-down, bottom up, master and functional budgets, Quantitative analysis in budgeting Learning rate and learning effect-Learning curve, Standard costing.						

Unit IV:	Variance	[12 Periods]													
Variance- Material mix and yield variances -Sales mix and quantity variances -Planning and operational variances -Performance analysis and behavioral aspects.															
Unit V:	Performance measurement and control	[12 Periods]													
Performance management information systems Sources of management information -Management reports organisations Divisional performance and transfer pricing Performance analysis in private sector Performance analysis in not-for-profit organisations and the public sector - External considerations and behavioural aspects.															
Text Books:															
1. Performance Management, Robert Bacal, McGraw- Hill Companies, 2013.															
Reference Books:															
1. Performance Management, Becker Educational Development Corp.,2016															
2. Performance Management, Kaplan Publishing, 2016															
Web Resources:															
https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/syllabus-study-guide.html															
https://www.cpacanada.ca/-/media/site/operational/ec-education-certification/docs/g10484-ec_cpa-pep-syllabus-performance-management.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Cost Accounting	4	4	-	-	Core Theory
Course Introduction						
This course aims the students to acquire knowledge and develop skills on Cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labour and factory overheads.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To understand fundamental concepts of Cost Accounting for Cost Elements & cost sheet.					
CO 2:	To create Costing reports including methods of issue and pricing methods.					
CO 3:	To evaluate the different wages & incentives and Labour Turnover.					
CO 4:	To interpret variable and fixed cost variances and computation of machine hour rate.					
CO 5:	To apply Cost Accounting methods to optimize the use of people, resources and materials.					
Unit I:	Introduction to Cost Accounting					[12 Periods]
Definition - Nature and Scope – Cost Accounting Vs Financial Accounting - Cost Accounting Vs Management Accounting –Classification of Costs – Cost sheet: Prime cost, Work cost, Cost of Production, COGS.						
Unit II:	Material Control					[12 Periods]
Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials– EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO– HIFO –Simple and Weighted Average Method.						
Unit III:	Labour					[12 Periods]
Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments– Rowan Plan– Halsey plan - Labour Turnover - Meaning, Causes and Measurement.						
Unit IV:	Overheads					[12 Periods]
Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine						

Hour Rate – Computation of Machine Hour Rate.															
Unit V:				Methods of Costing									[12 Periods]		
Methods of Costing- Unit Costing - Job Costing - Process Costing (Normal and abnormal loss and gain only) - Operating Costing.															
Text Books:															
1. Cost Accounting principles and practice, Jain S.P. and Narang K.L Simmi Agrawal, Kalyani Publishing, 2016.															
Reference Books:															
1. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons.															
2. Cost Accounting, T.S Reddy and Y. Hariprasad Reddy, Margam Publications, 5 th Edition, 2022.															
Web Resources:															
https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Cost_Accounting.pdf															
https://old.mu.ac.in/wp-content/uploads/2017/01/Cost-Accounting.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	3	3	1	1	3	3	1	2	3	3	2	2	3	3
C02	3	2	3	2	3	1	3	1	1	3	2	2	1	3	2
C03	3	3	2	1	3	3	3	2	1	2	2	3	2	3	3
C04	3	1	2	3	2	3	1	1	3	3	3	2	3	3	1
C05	3	3	3	2	1	2	2	1	2	3	1	2	2	3	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Management Accounting	4	4	-	-	Core Theory
Course Introduction						
Management accounting is a vital tool for managers to make decisions that benefit the organization. It involves creating statements, reports, and documents to track how well the business is performing.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Provide the fundamental knowledge and techniques in Management Accounting.					
CO 2:	Analyse the financial statements using ratio analysis.					
CO 3:	Determine the working capital of the business.					
CO 4:	Justify decision making using marginal costing.					
CO 5:	Formulate budget and exercising budgetary control.					
Unit I:	Nature of Management Accounting					[12Periods]
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – Tools and Techniques of Financial Statement Analysis- Comparative and Common size statements - Trend Analysis.						
Unit II:	Ratio Analysis					[12 Periods]
Ratio Analysis Definition - Significance and Limitations –Classification of Ratios: Profitability-Turnover – Liquidity- Solvency ratios. – Computation of Ratios from Financial Statements.						
Unit III:	Working Capital Management					[12 Periods]
Working Capital-working capital requirements in Computation-Fund flow analysis and Cash Flow Analysis.						
Unit IV:	Marginal Costing and Break-Even Analysis					[12 Periods]
Marginal Costing and Break-Even Analysis-Margin of safety – P/V ratio- Managerial Applications of marginal Costing-Significance and Limitations of Marginal Costing.						
Unit V:	Budgeting and Budgetary Control					[12 Periods]
Budgeting and Budgetary control – Definition-Importance-Essential- Classification of Budgets: Master Budget-Preparation of cash Budget-Sales Budget-Purchase budget-material budget-flexible budget – Zero budget.						

Text Books:

1. Management Accounting - Dr.S.N Maheshwari. Sulthan Chand and Sons, New Delhi, 2004.

Reference Books:

1. Cost and Management Accounting - SP Jain and KL Narang, Kalyan Publishers, New Delhi
2. Accounting and Management - SK Batacharya, Vikas Publising House.

Web Resources:

<https://mu.ac.in/wp-content/uploads/2022/10/Cost-and-Management-Accounting.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	3	3	3	3	3	3	3	1	3	2		1	3	3
C02	3	3	2	3	1	3	2	3	2			2		3	3
C03	3	3	3		3		3	3		1				3	3
C04	3	3			1	3	3		3		3	3	2	3	3
C05	3	2	2	1	3		3		3	1	2		1	3	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Company Law	4	4	-	-	Core Theory
Course Introduction						
To familiarize the concept of company law, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Explains the basic concepts of company law and provide the knowledge of company, shares and kinds of the company.					
CO 2:	Understand the memorandum of association, describes the memorandum of association and article of association.					
CO 3:	Experiment with the use of prospectus in a company by understanding contents of prospectus along with statement in prospectus and its remedies.					
CO 4:	Illustrates the relationship between company and debenture holders. Interprets the management of company.					
CO 5:	Identify the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of winding up.					
Unit I:	Nature of Company					[12Periods]
Nature and Definition of Company – Kinds of Companies – Procedure for Incorporation of company under companies Act 2013. Privileges of Private Company - Formation of Company.						
Unit II:	Memorandum of Association					[12 Periods]
Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management						
Unit III:	Prospectus					[12 Periods]
Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus - Statement in Lien of Prospectus – Statement in Prospectus and Remedies – Kinds of Shares and Debentures.						
Unit IV:	Company Management					[12 Periods]

Company Management – Borrowing Powers of Companies - Legal Position – Director and Secretary – Qualification and Disqualification – Appointment, Removal, Rights, Duties and Power of Directors.

Unit V: **Company Meetings** **[12 Periods]**

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Resolutions – Kinds of Resolutions- Winding up - Modes of Winding Up.

Text Books:

1. N.D. Kapoor-Sultan CV hand & Sons- Company law –13th edition, latest reprint, 2015.

Reference Books:

1. Tandon - Company Law and Secretarial Practice- Sultan Chand & Sons,2003.
 2. P.K. Ghosh - Company Law and Secretarial Practice-S. Chand & Sons-14th edition, 2013.

Web Resources:

https://annamalaiuniversity.ac.in/affcl/download/syllabus_2022/ug%20pdf/1.%20B.Com..pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Law	4	4	-	-	Core Theory
Course Introduction						
Business law is also known as commercial law or corporate law. Business law governs the rights, relationships, and behaviour of businesses and individuals engaged in commerce, merchandising trade, and sales.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To know the source and origin of business law.					
CO 2:	To know the offer and acceptance process in business.					
CO 3:	To learn the performance of contract					
CO 4:	To provide the conceptual understanding on sale of goods act.					
CO 5:	To gain knowledge of information technology act.					
Unit I:	Introduction and Indian Contract Act					[12 Periods]
Business Law – Introduction – Meaning – Objectives – Sources – Origin – Indian Contract Act, 1872 – Contract – Definition – Obligation – Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract.						
Unit II:	Forms of offer					[12 Periods]
Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.						
Unit III:	Performance of Contracts					[12 Periods]
Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.						
Unit IV:	Sale of Goods Act					[12 Periods]
Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty –						

Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.

Unit V: Information Technology [12 periods]

Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

Text Books:

1. Business Law – N.D.Kapoor – Sultan Chand & Sons, 23rd Revised edition 2022.

Reference Books:

1. Business Law – V.Balachandran & Thothadri, Vijay Nicole Imprints Pvt Ltd, Chennai – 91.
2. Commercial Law – M.C.Shukla-S. Chand & Sons, New Delhi.

Web Resources:

<https://www.britannica.com/money/business-law>

<https://study.com/learn/lesson/what-is-business-law-types-overview.html>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	1	3	3	3	1	3	1	3	1	3	1	1	3	1	1
C02		3	1	3	3		1	3		3	1	1	3	1	1
C03	3	3			3	3		1	3	3	3	3	3	3	3
C04		3	3	3	3	3	3	1		3	3	1	3	3	1
C05	3	3		1	1	1	1		3	3	3		3	3	

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Technology	4	4	-	-	Core Theory
Course Introduction						
To understand the principles of cost & management accounting for application to the management functions of planning, decision -making & control. To apply the cost accounting methods & techniques to various business contexts.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To understand the types of business & the way they are structured and the role of corporate governance					
CO 2:	To understand the impact of external environment on the organization					
CO 3:	To understand strategic, managerial & operating levels of management with regard to the principles of authority, responsibility & accountability					
CO 4:	To Understand the role of various functions of management such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources					
CO 5:	To Understand management functions such as planning, organising, decision making, communicating, coordinating and control.					
Unit I:	Business Organisation					[12 Periods]
The purpose and types of business organisation - Stakeholders in business organisations -Political and legal factors affecting business - Macroeconomic factors - Micro economic factors - Social and demographic factors - Technological factors - Environmental factors - Competitive factors.						
Unit II:	Formal and Informal Business					[12 Periods]
The formal and informal business organisation – Business organizational structure and design – Organisational culture in business – Committees in business organisations -Governance and social responsibility in business.						
Unit III:	Financial System					[12 Periods]
The relationship between accounting and other business functions -Accounting and finance functions within business organisations - Principles of law and regulation governing accounting and auditing –						

The sources and purpose of internal and external financial information, provided by business - Financial systems, procedures and related IT applications - Internal controls, authorization, security of data and compliance with in business – Fraud and fraudulent behaviour and their prevention in business, including money laundering – The impact of Financial Technology (Fintech) on accounting systems.

Unit IV: **Leadership & Financial Technology** [12 Periods]

Leadership ,management and supervision – Recruitment and selection of employees – Individual and group behaviour in business organisations – Team formation, development and management – Motivating individuals and groups – Learning and training at work – Review and appraisal of individual performance - The application and impact of Financial Technology (FinTech) in accountancy and audit - Personal effectiveness techniques - Consequences of ineffectiveness at work - Competence frame works and personal development - Sources of conflicts and techniques for Conflict resolution and referral - Communicating in business.

Unit V: **Fundamental Principles** [12 Periods]

Fundamental principles of ethical behaviour – The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession – Corporate codes of ethics - Ethical conflicts and dilemmas.

Text Books:

1. Business Enterprise, Process, and Technology Management: Models and Applications:1.

Reference Books:

1. Business Driven Technology by Paige Baltzan.

2. By Venky Shankararaman, J. Leon Zhao, et al

Web Resources:

[https://www.accaglobal.com/content/dam/acca/global/PDF-](https://www.accaglobal.com/content/dam/acca/global/PDF-students/fia/studyguides/BT%20syllabus%20and%20study%20guide%202020-21%20FINAL.pdf)

[students/fia/studyguides/BT%20syllabus%20and%20study%20guide%202020-21%20FINAL.pdf](https://www.accaglobal.com/content/dam/acca/global/PDF-students/fia/studyguides/BT%20syllabus%20and%20study%20guide%202020-21%20FINAL.pdf)

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	2	1	3	3	1	2	2	1	3	3	1	2	1	2
CO2	2	3	3	2	1	1	2	3	3	2	1	1	3	2	3
CO3	3	2	2	1	3	2	1	2	2	1	3	1	2	3	2
CO4	1	1	3	2	1	3	2	1	3	2	1	2	3	1	1

CO5	2	3	1	3	2	2	3	3	1	3	2	1	2	2	3
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Company Law	4	4	-	-	Core Theory
Course Introduction						
This course aims to enlighten the students on the accounting procedures followed by the Companies.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To make the students aware on the recent amendments to companies Act.					
CO 2:	To enlighten the students on the provisions governing the company law.					
CO 3:	To enable the students to know the importance of company law and its provisions.					
CO 4:	To provide conceptual understanding on the principles and provisions of the Company Law.					
CO 5:	To equip the students with working knowledge about management and administration of companies.					
Unit I:	Formation of Companies					[12 Periods]
Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures.						
Unit II:	Directors & Qualification of Directors					[12 Periods]
Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors.						
Unit III:	Winding up of Company					[12 Periods]
Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary						

Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up (General) – Latest Amendments as per Companies Act 2013 & 2015															
Unit IV:				Company Secretary								[12 Periods]			
Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer - Latest Amendments as per Companies Act 2013 & 2015															
Unit V:				Company meetings								[12Periods]			
Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices – Agenda – Chairman’s speech – Writing of Minutes.															
Text Books:															
1. Company Law, N.D.Kapoor , Sultan Chand & Sons, 6th Revised Edition, 2014															
Reference Books:															
1. Principles of Company Law, M.C.Shukla and S.S.Gulshan 2. Company law, Dr.Sharvari Vaidya(Madiwale), Second Edition-2023															
Web Resources:															
https://www.icsi.edu/media/webmodules/CompanyLaw_BOOK.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	3	1	2	1	2
C02	2	3	3	2	1	1	2	3	3	2	1	1	3	2	3
C03	3	2	2	1	3	2	1	2	2	1	3	1	2	3	2
C04	1	1	3	2	1	3	2	1	3	2	1	2	3	1	1
C05	2	3	1	3	2	2	3	3	1	3	2	1	2	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate and Business Law	4	4	-	-	Core Theory
Course Introduction						
This course aims to enlighten the students on the accounting procedures followed by the Companies.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To highlight the provisions of law governing the General Contracts.					
CO 2:	To help the students to understand the significant provisions of the Companies Act					
CO 3:	To enable the students to know the importance of company law and its provisions.					
CO 4:	To provide conceptual understanding on the principles and provisions of the Company Law.					
CO 5:	To equip the students with working knowledge about management and administration of companies.					
Unit I:	Formation of Companies					[12 Periods]
Indian Contract Act Formation - Nature and Elements of Contract - Classification of Contract - Contract Vs Agreement						
Unit II:	Directors & Qualification of Directors					[12 Periods]
Offer - Definition - Forms of offer - Requirements of Valid Offer. Acceptance - Meaning -,Legal Rules as to a valid acceptance. Consideration - Definition - Essentials - Legal Rules relating to consideration - Contracts without consideration						
Unit III:	Winding up of Company					[12 Periods]
Capacity of parties. Definition - Persons Competent to contract. Free consent - Coercion - Undue Influence - Fraud — Misrepresentation — Mistake. Legality of object — void agreement - Unlawful agreements - performance of contracts						

Unit IV:	Company Secretary	[12 Periods]
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Company - Definition - Characteristics - Lifting of corporate veil - Advantages of Incorporation - Company Law Administration - NCLT & NCLAT - Classification of companies - Formation of a Company - Memorandum and Articles of Association.

Unit V:	Company meetings	[12 Periods]
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Prospectus - Definition - Registration - Contents - Shelf Prospectus - Misstatement and their consequences - Share capital - Meaning - kinds - alteration of share capital - Dividend - provisions for declaration of dividend - Meetings - Kinds of Company Meetings. - Chairman’s speech - Writing of Minutes.

Text Books:

1. Company Law, N.D.Kapoor , Sultan Chand & Sons, 6th Revised Edition, 2014

Reference Books:

- 1. Principles of Company Law, M.C.Shukla and S.S.Gulshan
- 2. Company law, Dr.Sharvari Vaidya(Madiwale), Second Edition-2023

Web Resources:

www.cramerz.comwww.digitalbusinesslawgroup.com<http://swcu.libguides.com/buslaw>
<http://libguides.slu.edu/businesslaw>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	3	1	2	1	2
C02	2	3	3	2	1	1	2	3	3	2	1	1	3	2	3
C03	3	2	2	1	3	2	1	2	2	1	3	1	2	3	2
C04	1	1	3	2	1	3	2	1	3	2	1	2	3	1	1
C05	2	3	1	3	2	2	3	3	1	3	2	1	2	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Excel in Finance Decision	4	4	-	-	Theory
Course Introduction						
Advanced excel plays a very important role in structuring and presenting data so that it looks impressive. Once one has good understanding of Excel features like tables, cell styles, formatting options, then it is necessary to make awesome excel workbooks.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To inculcate the knowledge of MS Excel					
CO 2:	To understand the basic statistics tools & methods					
CO 3:	To outline the Analytical commands in Excel					
CO 4:	To identify the statistical tools for problem solving					
CO 5:	To analyze a program using appropriate analytical tool					
Unit I:	Prepare a Customer Details & Employee Details				[12 Periods]	
<p>1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and perform the following: Delete the customer who had closed the A/c. Insert a row in between the 1st & 2nd customer. Insert a column in between Address & Email ID and Name it as Telephone Number Hide the column 'Address'.</p> <p>2. To Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address] Copy the production department employees in sheet number 2. Copy the details of the employees staying in Coimbatore city. Find the person who is getting a maximum salary.</p>						
Unit II:	Payroll & Chart				[12 Periods]	
<p>1. To Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net</p>						

pay of all employees.

2. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

Unit III: **Prepare a mark list & Final Accounts** [12 Periods]

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.

Unit IV: **Create a total return & Line Chart** [12 Periods]

1. Suppose that at the beginning of May 2012 you purchased shares in Apple, Inc. (Nasdaq: AAPL). It is now five years later and you decide to evaluate your holdings to see if you have done well with this investment. The table below shows the market prices of AAPL.

DATE	PRICE
2012	59.77
2013	121.19
2014	188.75
2015	135.81
2016	256.88
2017	337.41

- a) Enter the data, as shown, into a worksheet and format the table as shown.
- b) Create a formula to calculate rate of return for each year. Form at the results as percentages with two decimal places.
- c) Calculate the total return for the entire holding period. What is the compound average annual rate of return?
- d) Create a Line chart showing the stock price from May 2006 to May 2011. Make sure to title the chart and label the axes. Now, create an XY Scatter chart of the same data. What are the differences between these types of charts? Which type of chart is more appropriate for this data? Experiment with the formatting possibilities of the chart. For example, you might try changing it to a 3-D Line chart and fill the plot area with a marble background. Is there any reason to use this type of chart to display this data? Do the “enhancements” help you to understand the data.

Unit V: **Create a Net Profit & Average annual Growth** [12 Periods]

1. In your position as research assistant to a portfolio manager, you need to analyze the profitability of the companies in the portfolio. Using the data for Chevron Corporation below:

Fiscal Year	2017	2016	2017	2018	2019
Total Revenue	1,98,198	1,71,636	2,64,958	2,20,904	2,04,892

Net Income	19,024	10,483	23,931	18,688	17,138
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- Calculate the net profit margin for each year.
- Calculate the average annual growth rates for revenue and net income using the GEOMEAN function. Is net income growing more slowly or faster than total revenue? Is this apposite for your investment in the company?
- Calculate the average annual growth rate of total revenue using the AVERAGE function. Is this result more or less accurate than your result in the previous question? Why?
- Create a Column chart of total revenue and net income. Be sure to change the chart so that the x-axis labels contain the year numbers, and format the axis so that 2017 is on the far-right side of the axis.

Text Books:

- Creating a Website with Microsoft Publisher: Instructions on how to create webpages in Publisher2010.

Reference Books:

- Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010
- Computer Fundamentals, P.K. Sinha, Tata McGraw Hill Companies-2010

Web Resources:

<https://corporatefinanceinstitute.com/resources/excel/excel-for-finance/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	3	1	2	1	2
C02	2	3	3	2	1	1	2	3	3	2	1	1	3	2	3
C03	3	2	2	1	3	2	1	2	2	1	3	1	2	3	2
C04	1	1	3	2	1	3	2	1	3	2	1	2	3	1	1
C05	2	3	1	3	2	2	3	3	1	3	2	1	2	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Reporting	4	4	-	-	Core Theory
Course Introduction						
<p>The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.</p> <p>Course Focus on: Skill Development/ Entrepreneurship / Employability / Research</p>						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand the use and application of the IFRS (and Ind AS in India)					
CO 2:	Accounting for transactions using accounting standards.					
CO 3:	Preparation of single entity financial statement.					
CO 4:	Analysis & interpretation of accounting statements.					
CO 5:	Find the financial positions for company.					
Unit I:	Introduction					[12 Periods]
Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time- Conceptual & Regulatory Framework.						
Unit II:	Basic concepts					[12 Periods]
Asset based standards such as PPE- Intangible assets- borrowing costs- impairment of assets- Inventory & biological assets- Provisions & contingencies- Events after reporting period- Accounting policies- Estimates & errors- Standards related to Incomes Taxes- cash flows- Government Grants- Effects of changes in foreign exchange rates- Investments in associates & joint ventures- leases- Financial instruments (excluding hedge accounting & impairment of financial assets)- Earnings per share- Investment property- Non-current assets held for sale and fair value measurement- Understand the principles of recognizing revenue of the business – Revenue recognition for goods-services- Interest and dividends – Concept of deferred income and accounting thereof.						

Unit III:	Trading Account	[12 Periods]													
Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - statement of profit or loss and other comprehensive income - statement of financial position (Balance sheet) Preparation of statement of changes to equity and cash flow statements for a single entity- Statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module1)															
Unit IV:	Bill of Exchange	[12 Periods]													
Concept of group – Concepts of parent, subsidiary & associate – Concept of control of parent over subsidiary – Concept of non-controlling interest – Basics of consolidation –Identify which entity should prepare consolidated financial statements- Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – Computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition – Computation of group reserves on date of consolidation – Fair value adjustments on consolidation – Effect so fintra-group trading on consolidation – Effect of disposal of parent’s investment in subsidiary in parent’s individual financial statements and in consolidated financial statements.															
Unit V:	Non-profit Organisation	[12 Periods]													
Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average – Concept of integrated reporting – use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting.															
Text Books:															
1. Financial Reporting Kaplan Publishing 2023															
Reference Books:															
1. International Financial Reporting Standards (IFRS) and Indian accounting practices – Jagadish. 2. Financial Reporting Made Easy for CA Final															
Web Resources:															
https://www.infobooks.org/free-pdf-books/business/financial-accounting/ https://pdfroom.com/category/financial-accounting															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
CO1	1	2	1	3	3	1	2	2	1	3	2	3	1	3	1
CO2	2	3	3	2	1	1	2	1	2	3	3	1	1	2	2

CO3	3	2	2	1	3	2	1	3	2	1	2	3	2	1	3
CO4	1	1	3	2	1	3	2	3	1	3	3	1	3	2	3
CO5	2	3	1	3	2	2	3	2	2	1	2	2	2	3	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	principles of Auditing	4	4	-	-	Core Theory
Course Introduction						
This course introduces students to the field of auditing and assurance. It provides students with a sound understanding of fundamental auditing concepts and procedures, and the application of auditing standards.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To analyse Audit Environment					
CO 2:	To Explain need for independent audit					
CO 3:	Define Auditing Standards					
CO 4:	Defining Overview of the Audit Process					
CO 5:	Enable Audit Planning, Audit evidence and audit reports					
Unit I:	Introduction					[12 Periods]
Auditing–Definition of Auditing – Objectives of Auditing – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.						
Unit II:	Internal Control					[12 Periods]
Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.						
Unit III:	Verification and Valuation of Assets and Liabilities					[12 Periods]
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.						
Unit IV:	Joint Stock Company					[12 Periods]
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share						

Capital and Share Transfer Audit – Audit Report – Contents and Types.															
Unit V:				Investigation								[12 Periods]			
Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.															
Text Books:															
1. “Practical Auditing”, B. N. Tandon, Chand Publishing, 2006															
Reference Books:															
1. F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London															
Web Resources:															
https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf															
https://www.acecollege.in/CITS_Upload/Downloads/Books/1068_File.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
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C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Audit & Assurance	4	4	-	-	Core Theory
Course Introduction						
This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of internal control testing.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Understand the concept of audit & assurance and the functions of audit.					
CO 2:	To Securing and handling audit assignments, audit risks.					
CO 3:	To Comprehension and evaluation of internal controls, techniques & audit tests.					
CO 4:	To Gathering & managing audit evidence and review and reporting.					
CO 5:	To Analyze the audit report.					
Unit I:	Concept of Audit & Assurance					[12 Periods]
Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit – Ethical threats & Safeguards - discuss the importance and purpose of engagement letters and their contents						
Unit II:	Audit Planning					[12 Periods]
Obtaining & planning for audit assignments - identify and explain the need for, benefits of and importance of planning an audit – understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed – audit planning & documentation – audit evidence, documentation, working papers.						
Unit III:	Internal Control System of Audit					12 Periods]
Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor –test of control – communication on internal controls - Auditors record internal control systems - use of narrative notes – flow charts and questionnaires.						

Unit IV:	Audit Evidence	[12 Periods]													
Audit evidence - inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – use of automated tools and techniques - audit software, test data and other data analytic tools – review procedures including subsequent events, going concern, written representations – auditor’s report contents & opinion - objectives and importance of quality control procedures in concluding an audit.- need for auditors to communicate.															
Unit V:	Audit Reporting	[12 Periods]													
Receipts and Payments accounts –Specimen -Income and Expenditure accounts – Specimen															
Text Books:															
1.Auditing and Assurance kaplan Pubilshing 2023															
Reference Books:															
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021															
2. Financial Accounting; Gupta. R.L.and Radhaswamy. M: Sultan Chand and Sons, New Delhi-2023															
Web Resources:															
https://ebookpbt.files.wordpress.com/2011/11/acca-f8-audit-and-assurance-int-study-text-bpp.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
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C01	1	2	1	3	3	1	2	2	1	1	2	1	3	3	1
C02	2	3	3	2	1	1	2	1	2	2	3	3	2	1	1
C03	3	2	2	1	3	2	1	3	2	3	2	2	1	3	2
C04	1	1	3	2	1	3	2	3	1	1	1	3	2	1	3
C05	2	3	1	3	2	2	3	2	2	2	3	1	3	2	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Investment management	4	4	-	-	Core Theory
Course Introduction						
Investment management is the process of making decisions about investments. It involves researching, selecting, and monitoring a portfolio of assets that match an investor's goals, risk profile, and timeframes.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Recall various investment avenues and personal finance.					
CO 2:	Explain securities markets, regulation and its instruments					
CO 3:	Identify fundamental analysis of an organization using financial data information.					
CO 4:	Examine technical analysis of an organization using financial data information.					
CO 5:	Evaluate risk return of securities in different investment proposal					
Unit I:	Introduction					[12 Periods]
Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.						
Unit II:	Capital Market					[12Periods]
Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.						
Unit III:	Fundamental and Technical Analysis					[12 Periods]
Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.						
Unit IV:	Investment Alternatives					[12 Periods]
Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – The Post Office Savings Scheme – LIC.						

Unit V:	Portfolio Management	[12 Periods]													
Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model (CAPM).															
Text Books:															
1." Investment Management", Bhalla V.K, S-Chand & Co, New Delhi, Prasanna Chandra 2018															
Reference Books:															
1."Investment Analysis and Portfolio Management" Chandra Prasanna,, Chennai, McGraw Hill Education (India) Pvt Ltd, Six Edition 2021															
2" Investment Management", Avadhani V.A, Himalaya Publications, Mumbai, Eighth Edition 2012.															
Web Resources:															
https://onlinecourses.swayam2.ac.in/imb19_mg09/preview															
https://onlinecourses.nptel.ac.in/noc21_mg99/preview															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
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C02	3	1	2	3	1	1	2	1	3	2	1	1	3	1	2
C03	2	3	3	2	3	2	1	3	2	1	3	2	2	3	3
C04	3	2	3	3	1	3	2	3	3	2	1	3	3	2	3
C05	2	1	3	2	2	2	3	2	1	3	2	2	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Management	4	4	-	-	Core Theory
Course Introduction						
Financial management is all about monitoring, controlling, protecting, and reporting on a company's financial resources.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Recall various concepts and terminologies in financial management.					
CO 2:	Understand the various sources of financing.					
CO 3:	Analyze the capital structure of a business.					
CO 4:	Evaluate the working capital position of a business.					
CO 5:	Analyze different dividend policies by applying theories.					
Unit I:	Evolution of financial-management				[12Periods]	
Evolution of financial-management - scope and objectives of financial management - Capital budgeting: Capital Budgeting Process - Project formulation & Project Selection - Introduction to Various Capital Budgeting Techniques - Payback Period Method - Average rate of return - Net Present Value method – IRR - Benefit-Cost Ratio - Capital Rationing.						
Unit II:	Sources of Funds				[12 Periods]	
Sources of Long-term funds: Equity shares - Preference shares – Debentures - Public deposits - factors affecting long term funds requirements.						
Unit III:	Lease financing and Capital structure				[12 Periods]	
Lease financing: Concept – types - Advantages and disadvantages of leasing - Capital Structure: Determinants of Capital Structure - Capital Structure Theories - Cost of Capital Operating and Financial Leverage.						
Unit IV:	Working Capital				[12 Periods]	
Working Capital: Concepts - factors affecting working capital requirements - Determining working						

capital requirements - Sources of working capital.		
Unit V:	Dividend Theories	[12 Periods]
Management of Retained Earnings: Retained earnings & Dividend Policy - Consideration in dividend policy - Forms of Dividends - Dividend Theories - Bonus Shares - EVA - MVA and CAPM.		
Text Books:		
1. Financial Management Principles and Practice, N Maheshwari, Sulthan Chand & Sons 2019.		
Reference Books:		
1. Financial Management Theory and Practices, Sharma and Sashi Gupta, New Delhi Publisher Eighth Edition 2016.		
2., Financial Management, I M Pandey, Vikas Publishing House, Eleventh Edition 2015.		
Web Resources:		
https://youtu.be/88S1wZGfuqk		
https://youtu.be/p1KD-Y1e2Hg		
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:		

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	2	1	3	2	1	2	3	2	2	1	2	3	2	1
C02	2	2	1	2	2	3	1	2	2	2	3	1	2	2	1
C03	3	1	1	3	3	2	3	3	1	3	2	3	3	1	1
C04	2	3	3	2	2	3	1	2	3	2	3	1	2	3	3
C05	3	2	3	3	1	1	2	3	2	1	1	2	3	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Taxation	4	4	-	-	Core
Course Introduction						
Taxation provides various concepts of income tax and related terminologies and familiarize with calculation of income under different heads. It also helps gain knowledge on the process of set off and carry forward of losses while computing total income.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Outline the various terminologies related to income tax.					
CO 2:	Understand the method of calculating and levying tax.					
CO 3:	Apply the various tax laws and available provisions in tax computations.					
CO 4:	Evaluate the set off and carry forward of losses while calculating personal income.					
CO 5:	Analyze self-assessment of income and tax computation.					
Unit I:	Basic Concepts					[12Periods]
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assesses –Scope of Income – Charge of Tax – Residential Status – Exempted Income.						
Unit II:	Computation of Income Under Different Heads:					[12 Periods]
Heads of Income: Income from Salaries– Allowances – Perquisites –Retirement Benefits – Gratuity – Pension – Earned Leave Salary – Income from House Property – Annual Value of House Property – Computation Under Different Circumstances – Deduction from Annual Value– Income from House Property.						
Unit III:	Profit and Gain					[12 Periods]
Profit and Gains of Business or Profession – Income from Other Sources.						
Unit IV:	Capital Gains					[12 Periods]
Capital Gains – Capital Assets – Transfers – Long term and Short term Capital Gains - Cost of acquisition – Cost of improvement – Exempted Capital Gains.						
Unit V:	Total Income and Tax Liability					[12 Periods]

Set off and carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

Text Books:

1. Gaur and Narang, “Income Tax Law and Practice” Kalyani publishers New Delhi.

Reference Books:

1. Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers.

2. Taxation Laws(Law Of Income Tax) -Dr.Kailash Rai, Dr. Narender Kumar -Publisher- Allahabad Law Agency

Web Resources:

<https://www.britannica.com/money/taxation>

<https://lawnotes.co/category/llb/law-of-taxation/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3		2		3		1	1		2	2	1	3		2
C02		3	1	1	2		3	3	3	2	2	3	2	3	2
C03	1	3		2	2	3		2			3	3		2	2
C04	1	1	1		3	3		2	1	3	1	1	3	3	
C05	1	3		3	1	1			3	2		2	3	3	1

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	International Taxation	4	4	-	-	Core Theory
Course Introduction						
To develop knowledge and skills relating to the tax system as applicable to individuals, single companies and group of companies.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To know about the concept of UK system and its administration					
CO 2:	To know about the income tax and NIC Liabilities and analyses the taxable income and tax liability					
CO 3:	To analyze and evaluate the chargeable gains for individual					
CO 4:	To analyze and evaluating the inheritance tax					
CO 5:	To know about the concept of VAT					
Unit I:	Introduction					[12 Periods]
The UK tax system and its administration: The overall function and purpose of taxation in a modern economy - Principal sources of revenue law and practice-. The Systems for self-assessment and the making of returns -The time limits for the submission of information- Claims and payment of tax. including payments on account -The procedures relating to compliance checks, appeals and disputes & Penalties for non-Compliance.						
Unit II:	Computation of Income tax					[12 Periods]
Income tax and NIC liabilities: The scope of income tax -Income from employment - Income from self-employment - Property and investment income - The comprehensive computation of taxable income and income tax liability - National insurance contributions for employed and self-Employed persons use of exemptions and reliefs in deferring and minimizing income tax liabilities						
Unit III:	Computation of Capital Gain					[12Periods]
Chargeable gains for individuals: scope of the taxation of capital gains- basic principles of puling gains and losses - Gains and losses on the disposal of movable and immovable property - Gains d losses on						

the disposal of shares and securities - The computation of capital gains tax -The use of exemptions and reliefs in deferring and minimizing tax liabilities arising on the disposal of capital assets.															
Unit IV:				Inheritance Tax									[12 Periods]		
Inheritance tax: The basic principles of computing transfers of value -The liabilities arising on chargeable lifetime transfers and on the death of an individual -The use of exemptions in deferring and minimizing inheritance tax liabilities - Payment of inheritance tax.															
Unit V:				Computation of VAT									[12 Periods]		
Corporation tax liabilities: The scope of corporation tax -Taxable total profits -Chargeable gains for companies -The comprehensive computation of corporation tax liability-The effect of a group corporate structure for corporation tax purposes the use of exemptions and reliefs in deferring and minimizing corporation tax liabilities, Value added tax: The VAT registration requirements - The computation of VAT liabilities -The effect of special schemes.															
Text Books:															
1. Taxation, Kaplan Publishing, 2016															
Reference Books:															
1. Taxation, Becker Educational Development Corp.,2016															
2. Taxation, BPP Learning Media LTD,2016.															
Web Resources:															
https://kaplanpublishing.co.uk/acca/applied-skills/taxation															
https://www.amazon.in/ACCA-Taxation-TX-UK-FA2020/dp/1848439423															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	3	1	2	1	2
C02	2	3	3	2	1	1	2	3	3	2	1	1	3	2	3
C03	3	2	2	1	3	2	1	2	2	1	3	1	2	3	2
C04	1	1	3	2	1	3	2	1	3	2	1	2	3	1	1
C05	2	3	1	3	2	2	3	3	1	3	2	1	2	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Managerial Economics	4	4	-	-	Allied
Course Introduction						
This Subject provides enough insights on the concept of managerial economics. It also helps independent business person to take various decisions pertaining to price, quantity and market equilibrium.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To recognize the knowledge on concepts and principles of Managerial Economics.					
CO 2:	To describe and relate to the market the concepts of Demand.					
CO 3:	To analyse the law of supply.					
CO 4:	To identify and recognize the Production Function concept and Cost Analysis.					
CO 5:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.					
Unit I:	Nature and Scope of Business Economics					[12 Periods]
Introduction – Meaning – Definitions – Nature and Scope of Managerial Economics – Characteristics features of Managerial Economics - Significance – Difference between Economics and Managerial economics – Relationship of Managerial economics with other social science – Fundamental Concepts and Principles used in Managerial economics.						
Unit II:	Demand Analysis					[12 Periods]
Demand analysis - Demand determinants – Demand distinctions- Law of demand-exceptions to law of demand– Elasticity of demand – Types, methods – Applications- Factors influencing elasticity of demand – Demand forecasting- Break Even Analysis.						
Unit III:	Law of Supply					[12 Periods]
Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply – Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.						
Unit IV:	Production Function					[12 Periods]

Production Function- Laws of Returns-Law of variable Proportions-Assumptions and Significance-Limitations. Cost and Revenue – Fixed cost – Variable cost-Total, Average and Marginal cost- Long run and short run costs curves-Revenue curves-Average and marginal revenue-Break Even Analysis– Economies of scale of production.

Unit V: Theories of Business Cycles [12Periods]

Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation - 1991- Liberalization, Privatization, and Globalization.

Text Books:

1. Managerial Economics: ML Jingan & JK Stephen - Vrinda Publications P Ltd, 2nd Edition.

Reference Books:

1. Managerial Economics - Dean Joek Prentice Hall of India-2021

2. Dholakia R & Oth – Micro economics for management students – Oxford University

Web Resources:

<https://www.amazon.in/Managerial-Economics-M-L-Jhingan-ebook/dp/B00JS6GH4A>

<https://www.amazon.in/ENGINEERING-MANAGERIAL-ECONOMICS-SHANKAR-SRIVASTAVA/dp/B00CG2M3SM>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	2	2	1	3	1	2	3	2	1	1	3	2	2	3
C02	2	1	3	1	3	2	1	3	2	1	2	1	3	1	2
C03	3	2	2	2	1	1	2	2	1	2	2	1	2	3	3
C04	1	3	2	3	1	2	2	1	3	1	2	3	3	2	3
C05	3	1	2	1	2	3	3	2	1	3	2	3	1	1	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Principles of Management	4	4	-	-	Allied
Course Introduction						
Management is an art and science of getting work done through people. It is the process of giving direction and controlling the various activities of the people to achieve the objectives of an organization.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Learning outcomes are the goals you have for the training course you are developing.					
CO 2:	The course provides an overview of management and its evolution.					
CO 3:	It discusses necessary skills and functions required for efficient manager in contemporary business environment.					
CO 4:	A goal or end toward the attainment of which plans and policies are directed.					
CO 5:	Understanding the need and techniques of Controlling in management.					
Unit I:	Introduction					[12Periods]
Introduction & Meaning of principles of management - Definition & Functions of management - Science or Art - managerial rolls and skills -Evolution of management - human relations - System and contingency approaches - Types of business organization - Current trends and issues in management.						
Unit II:	Planning					[12 Periods]
Nature and purpose of planning - Planning Process - Types of Planning - Objectives - Setting - Policies - Planning Premises - Planning tools and Techniques - Strategic management - Decision making process Steps and process.						
Unit III:	Organization					[12 Periods]
Nature and Purpose - Formal and informal organization - organizational chart - Organizational Structure - Line and staff authority - Departmentalization - delegation of authority - Centralization and Decentralization - Job design.						
Unit IV:	Directing					[12 Periods]

Directing: Definition, Nature, Purpose and Principles – Motivation – Motivational techniques – Job satisfaction – Job enrichment – Leadership styles – Communication – Barriers of communication – effective communication And IT.															
Unit V:				Controlling								[12 Periods]			
System and Process of Controlling - Budgetary and Non budgetary Control techniques – use of computers and Information technology in Management control – Productivity Problems – Management – Control and performance – Aspect of management.															
Text Books:															
1. Principles of Management-T.Ramasamy- Himalaya Publishing House (1 January 2010)															
Reference Books:															
1. Principles of Management-by <u>J.Jayasankar</u> -Margham Publications; 1st edition (1 January 2009)															
2. Principles of Management- by <u>PC Tripathi</u> , <u>PN Reddy</u> , <u>Ashish Bajpai</u> -McGraw Hill; Seventh edition (14 November 2021)															
Web Resources:															
https://www.dynamictutorialsandservices.org/2021/04/management-principles-application-notes-unit1.html#google_vignette															
https://www.geektonight.com/principles-of-management-pdf/															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	2		1	1	1	1	2	3	1	1	3	2	2	3
C02	1		1		2	3	1	1		1	2	1	3	1	2
C03	2	2		2	3	3		1	2	2	2	1	2	3	3
C04	1	3		1	1		1	2		1	2	3	3	2	3
C05	2	2	1		1	3	3	1		3	2	3	1	1	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Research Methodology	4	4	-	-	Allied
Course Introduction						
To understand some basic concepts of research and its methodologies and emphasize the importance of Interpretation of Analysis and Report Writing.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand basic concepts of research and to define a research problem.					
CO 2:	Differentiate the sampling design and Sampling Techniques.					
CO 3:	Analyze and process the data and to apply statistical tools.					
CO 4:	Identify the level of significance.					
CO 5:	Interpret the analysed data and prepare a research report.					
Unit I:	Research					[12Periods]
Meaning – Objectives – Types of Research – Significance of Research -Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.						
Unit II:	Sampling					[12 Periods]
Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error						
Unit III:	Sources of Data					[12 Periods]
Methods of Data Collection – Primary Data – Interview Method –Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation						
Unit IV:	Analysis of Data					[12 Periods]
Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error – Chi square test – t test – F test – ANOVA – Scaling Techniques.						
Unit V:	Interpretation and Report Writing					[12 Periods]
Interpretation – Meaning – Technique of Interpretation, Precautions – Report Writing- Steps in Writing Report – Types of Reports – Technical and Popular Report – Oral Presentation – Precaution						

for Writing
 Research Reports.

Text Books:

1. Kothari.C.R, (2023). Research Methodology (Methods & Techniques). New Age International Private Limited, New Delhi.

Reference Books:

1. Rao.K.V, (2012). Research Methodology in Commerce and Management. (First Edition), Sterling Publishers Pvt.Ltd , New Delhi.
 2. Sharma.D.K and Gupts.A.K, (2009). Business Research Methods. (First Edition), Vaya Education of India, Delhi.

Web Resources:

<https://www.researchgate.net/publication/363032252> Research Methodology Notes
<https://paperpal.com/blog/academic-writing-guides/what-is-research-methodology>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	2	3		1	1	3	1	1	1	2	1	3		2
C02	3	1	1	1	2	3	1	3	3	2	2	3		1	3
C03	3	2	1		2	1	3	1	1	1	1	1		2	3
C04	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2
C05	3	3	2		2	1	3	1	2	1	2	2			1

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Modeling with Excel	4	-	-	4	Practical
Course Introduction						
Financial Modeling is a tool to understand and perform analysis on an underlying business to guide decision-making, most often built in Excel.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To inculcate the knowledge of MS Excel					
CO 2:	To understand the basic statistics tools & methods					
CO 3:	To outline the Analytical commands in Excel					
CO 4:	To identify the statistical tools for problem solving					
CO 5:	To analyze a program using appropriate analytical tool					
Unit I:	Introduction					[12 Periods]
Excel basics- - Excel Features-Financial – Logical- Statistical – Mathematical- Shortcuts for Financial Modelers						
Unit II:	Internet					[12 Periods]
Formula Auditing Tools for Debugging-Learning Modeling Using Excel-Graphic -Written Presentation- Data Analysis Tool Pack using (Company Annual Report)						
Unit III:	Document					[12 Periods]
Bond calculation capital budgeting-BEP- Management Reporting: Requirement to Consolidate and Summarize Data- Consolidating Data From Different Sources- Spread Sheet Report Managers.						
Unit IV:	Spreadsheet					[12 Periods]
Spread Sheet and its Business Applications –Inserting Charts – Pie, Line, Bar, etc... Application of Mathematical & Statistical operations; ROUND ALL, SUM, SUMIF, COUNT, COUNTIF, AVERAGE, MAX, MIN.						
Unit V:	Practical Applications					[12 Periods]
Practical Applications - Loan & Lease statement; Ratio Analysis, Graphical representation of data						

Payroll statements: Frequency distribution – Cumulative and calculation of Means – Mode and Median; Regression.

Text Books:

1. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi

Reference Books:

1. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication.

2. Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi

Web Resources:

1. <https://www.geektonight.com/computer-applications-in-business-pdf/>

2. <https://examupdates.in/computer-application-in-business-notes/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Commerce Practices in Banking and Insurance	4	-	-	4	Practical
Course Introduction						
The Commerce Practices course structure encompasses Accounting, Finance, Banking, Taxation, and computer applications.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To train the students in theoretical and practical issues of conducting and to inculcate the knowledge of international financial reporting standards.					
CO 2:	To enhance practical knowledge among the student.					
CO 3:	Practical knowledge to the students about future commerce and trade practices.					
CO 4:	To equip the students with practical knowledge and develop entrepreneurial abilities.					
CO 5:	This course is designed to provide theoretical and practical knowledge to the students about future commerce and trade practices.					
Unit I:	Basic concepts of Accounts					[12 Periods]
1.How to Open a Demat Account, what are the documents required? 2.How to open online SBI savings account 3.How to Draw a Cheque and what are the types of cheque in India enclose form/slip of any Public Sector Bank						
Unit II:	Procedure for TIN Number and GST					[12 Periods]
1.How To Apply For A TIN Number in India 2.How to Register for GST India Online 3.How to Register a Public Limited Company in India? Documents required to Incorporate a Public Limited Company						
Unit III:	Members Required for Public Company					[12 Periods]
How much minimum number of members are required for a public company to apply for certificate of incorporation?						

Unit IV:	Pay slip	[12 Periods]													
How to make Pay slip in Word and fill the sample data															
Unit V:	RTGS and NEFT	[12 Periods]													
1. How to fill up NEFT and RTGS form/slip of Indian Bank 2. Examine the Registration of Taxpayer on e-Filing with your own assumed data for the period of Current year.															
Text Books:															
1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee															
Reference Books:															
1. Sundharam and Varshini, "Banking Law, Theory and Practicies", Sultan Chand & Sons, 2003. 2. B. Santhanam, "Banking and Financial System", Margham Publications, Chennai, 2006.															
Web Resources:															
https://mospi.gov.in/sites/default/files/reports_and_publication/statistical_manual/Chapter%2018.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Tally prime with ERP 9	4	-	-	4	Core Theory

Course Introduction

To Provide knowledge on company creation and preparation of charts using Tally Packages

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	Create company using various features of Tally.
CO 2:	Prepare Statement of Trading/Profit and loss Account and Balance Sheet
CO 3:	Prepare Inventory Report and Stock summary
CO 4:	Prepare Bank Reconciliation Statement.
CO 5:	Compute the GST for Business Transactions

Unit I: Fundamentals and Chart of Accounts [12 Periods]

1. Create company in the name of –Rathinam & Co|| in tally prime with VAT options. Accounts with Inventory option. Financial accounting year 01.04.2024 on wards.
2. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2024 in –Rathinam & Co

Name of Ledger	Account Groups	Amount
Equity Share Capital	Capital Account	26580000
General Reserve	Reserve and Surplus	2560000
Capital Reserve	Reserve and Surplus	598500
Loan from HDFC	Secured Loan	5000000
Ranbir Ltd	Sundry Creditors	254100
Goswami Pvt Ltd	Sundry Creditors	225000
Provision for doubtful debts	Provisions	15000
Outstanding Rent	Outstanding Expenses	16500
Outstanding Telephone bill	Outstanding Expenses	35000

Outstanding A M C	Outstanding Expenses	17514
Profit and Loss Account**	Primary	675420
Land & Building	Fixed Assets	5085410
Plant & Machinery	Fixed Assets	6085011
Furniture & Fixture	Fixed Assets	458700
Computer & Peripherals	Fixed Assets	1045210
Investment in Shares	Investments	2254500
Abir Pvt Ltd	Sundry Debtors	250000
Suraj Ltd	Sundry Debtors	350000
Closing Stock*	Stock - in- Hand	2545800
Prepaid Insurance	Current Assets	45120
Loan to Employee	Loans and Advances (Assets)	158400
Cash**	Cash in Hand	185200
I C I C I Bank	Bank Accounts	17513683

*Do not create Closing Stock ledger as we are maintaining company as Accounts with Inventory

** Do not create these ledgers, alter the ledgers and put opening balance.

Unit II: **Inventory Accounting and cost center** [12 Periods]

3. Create Godown Entries for the Various Goods and Various Location of the country.

Item Description	Total quantity (No)	Main Location (No)	Chennai Location (No)	Rate per (No)	Cost price No (Rs)
TELEVISION					
a) <u>Onida</u>					
14 Inches	180	100	80	200	360000
21 inches	200	100	100	350	70000
b) <u>Toshiba</u>					
16 Inches	450	300	150	150	67500
21 Inches	300	200	100	600	180000
ELECTRONICS					
a) <u>LAPTOPS</u>					
Dell	200	180	20	500	35000
Acer	100	50	50	400	40000
Apple	400	200	200	250	90000

REFRIGERATORS					
a) <u>LG</u>					
14 Inches	400	200	200	150	24000
21 Inches	500	250	250	250	32000
b) <u>Samsung</u>					
14 inches	200	150	50	250	36000
21 Inches	300	150	150	300	40000

4. Create the following Cost categories:

Category Name	Allocate Revenue Items	Allocated Non Revenue .Items
Printing Media	Yes	No
Electronic Media	Yes	No
Car	Yes	No

Create the following Cost Centers:

Category	Name	Under
Electronic Media	Star Network	Primary
Electronic Media	Zee Network	Primary
Electronic Media	Star Plus	Star Network
Electronic Media	Star Sports	Star Network
Electronic Media	Zee Sports	Zee Network
Printing Media	Times of India	Primary
Car	WB-02-D-1526	Primary
Car	WB-03-C-2056	Primary

01-06-10 Rs 10,000 paid for Advertisement in Zee Sports by Cheque no 101204 of ICICI bank

01-06-10 Rs. 8500 paid for Advertisement in Times of India in cash

02-06-10 Rs. 5000 paid for Advertisement in Telegraph in cash

01-07-10 Rs. 3500 paid for Car expenses relating to Car No. WB-03-C-2056

01-07-10 Rs. 10000 paid for Advertisement in Star Plus in cash

02-07-10 Rs. 8750 paid for car expenses relating to Car No. WB-02-D-1526

Show the report [Display Statements of Accounts Cost centre Category summary]

Unit III:		Bank Reconciliation Statement					[12 Periods]
5. Using the following vouchers prepare Bank Reconciliation Statement on 02-06-2023							
Bank Statement for the period of 1-4-2023 to 2-6-2023							
Voucher Date	Particulars	Cheque No:	Clearing Date	Deposit	Withdrawal	Balance	
1/4/2010	Opening Balance					Rs. 17,513,683.00	
2/4/2010	Ranvir Ltd	101201	2/4/2023		Rs. 65,000.00	Rs. 17,448,683.00	
2/4/2010	Clearing	156201	1/5/2023	Rs. 5,000.00		Rs. 17,453,683.00	
1/5/2010	Clearing	658400	2/5/2023	Rs. 130,000.00		Rs. 17,583,683.00	
2/5/2010	Cash Deposit		2/5/2023	Rs. 15,000.00		Rs. 17,598,683.00	
2/5/2010	BSNL Telephone	101202	31/5/23		Rs. 35,000.00	Rs. 17,563,683.00	
1/6/2010	Cash Withdrawal	101203	1/6/2023		Rs. 25,000.00	Rs. 17,538,683.00	
1/6/2010	Clearing	157210	2/6/2023	Rs. 200,000.00		Rs. 17,738,683.00	
1/6/2010	AD Agency	101204	2/6/2023		Rs. 10,000.00	Rs. 17,728,683.00	
Unit IV:		TDS Deduction Entries					[12 Periods]
6. Pass the following TDS Deduction Entries using Journal Mode with TDS Deduction (ALT+ S)							
02-07-10							
Pass the TDS Deduction entry for Asha Cooperative Society against Bill No: Asha/Rent/001.							
02-07-10							
Pass the TDS Deduction entry for MR. J. KAPOOR. against BL/COM/JK/005							
02-07-10							
Outstanding Amount of Wipro Ltd paid by cheque no: 101205 of ICICI Bank.							
02-07-10							
Outstanding balance of Rs. Mr. J. Kapoor cleared in cash							
31-07-10							
Outstanding amount of Asha Cooperative society paid by cheque no : 101206 of ICICI bank.							
Unit V:		Ratio Analysis					[12 Periods]
7. Given the following financial data for DEF Corporation, calculate the following ratios using Tally Prime:							
1. Current Ratio							
2. Quick Ratio							
3. Gross Profit Margin							

4. Net Profit Margin
5. Return on Assets (ROA)
6. Return on Equity (ROE)
7. Debt to Equity Ratio
8. Inventory Turnover

Financial Data

- Current Assets: ₹500,000
- Inventories: ₹100,000
- Current Liabilities: ₹200,000
- Total Assets: ₹1,000,000
- Total Equity: ₹600,000
- Total Debt: ₹400,000
- Revenue: ₹800,000
- Cost of Goods Sold (COGS): ₹560,000
- Net Income: ₹80,000
- Average Inventory: ₹90,000
- Average Accounts Receivable: ₹60,000
- EBIT (Earnings Before Interest and Taxes): ₹120,000
- Interest Expense: ₹20,000

Text Books:

1. Tally ERP 10 (Power of Simplicity) Shraddha Singh and Navneet Mehra, 2014

Reference Books:

1. Learn TALLY 9 - Basic Financial Accounting Tutorial
2. <http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf>

Web Resources:

<https://help.tallysolutions.com/tally-prime/india-gst-composition/purchases-under-composition-gst-tally/>

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
CO1	1	2	1	2	3	1	2	2	1	3	2	1	2	2	1
CO2	2	3	3	2	1	1	2	1	2	3	3	1	1	1	2
CO3	3	2	2	1	3	2	1	3	2	1	2	1	2	3	2

CO4	1	1	2	2	1	3	2	1	1	2	1	2	1	2	1
CO5	2	3	1	2	2	2	1	2	3	1	2	1	2	1	3
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Data Analysis Using SPSS	4	-	-	4	Practical

Course Introduction

This practical class becomes productive by acquiring a basic understanding of SPSS. It is designed to provide students with transferable skills, to understand the uses of SPSS, as a tool to summarize and aid in the interpretation of research findings.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will					
CO 1:	Presenting data using relevant tables, graphical displays, and summary statistics.					
CO 2:	Analysing data to compare significance of difference between two or more groups: parametric and nonparametric methods					
CO 3:	Presenting data using SPSS generated graphs and summary statistics: descriptive statistics.					
CO 4:	Analysing data when normality assumption for data does not hold, i.e., the data does not follow the normal distribution. The statistical methods to analyse such data are collectively known as Nonparametric methods or distribution free method: non-parametric tests.					
CO 5:	Data creation, cleaning and managements.					
Unit I:	Mean, Median, Mode, Standard Deviation and Coefficient				[12 Periods]	

Weight of babies (kg) below 6 months taken from a hospital record is given below. Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.

2.0	4.5	4.3	2.5	2.5	2.5	3.0	4.5
4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5
5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9
6.1	7.2	6.3	6.5	6.3	6.3	7.0	4.0

Unit II: Analyse the Variance [12 Periods]

The following data on blood sugar level (MG/100 ML) are obtained from a clinical lab. Analyse the variance between groups and find the effectiveness of the herbs on blood sugar level.

Normal	Diabetic	Herb 1	Herb 2
96.00	180.00	180.00	120.00
100.00	225.00	190.00	130.00
111.0	260.00	185.00	130.00
98.00	250.00	190.00	135.00
106.00	265.00	180.00	136.00
105.00	280.00	170.00	140.00

Null hypothesis: The group means are equal to one another

Unit III: Correlation Coefficient [12 Periods]

Find out correlation coefficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
BP	160	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.

Unit IV: Minimum, Maximum and Standard Deviation [12 Periods]

The data given below represents the scores of 12 students in an examination. Find out the Minimum, Maximum and Standard Deviation? Explore the various marks.

Name	A	B	C	D	E	F	G	H	I	J	K	L
Mark	38	36	24	48	42	40	38	34	34	39	48	40

Unit V: Pie Chart [12 Periods]

Preparing the Pie Chart for the following data

Family Expenses	Food	Rent	Travel	Education	Others	Savings
Percentage	21	9	8	14	19	29

Text Books:

1. Data Analysis with IBM SPSS Statistics" by Stephen Sweet and Karen Grace-Martin-2020

Reference Books:

1. Discovering Statistics Using IBM SPSS Statistics" by Andy Field 2017,4th Edition
2. SPSS Survival Manual" by Julie Pallant 2020 7th Edition

Web Resources:

<https://www.studocu.com/in/document/mahatma-gandhi-university/bcom-computer-application/spss-practical-questions-new/84451747>

<https://gtk.uni-miskolc.hu/files/11206/SPSS+Tutorial+and+excercise+book.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	3	2	1	1	1	2	2	1	1	2	1	1	3	3
C02	2	3	3	1	2	1	2	1	2	1	2	1	3	2	1
C03	2	1	2	1	2	2	1	3	2	2	1	1	2	1	3
C04	1	3	3	2	1	3	2	3	1	3	2	2	3	2	1
C05	2	1	2	1	2	2	3	2	2	2	3	1	1	3	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Marketing Research in Analytics	4	4	-	-	Elective
Course Introduction						
To introduce the basic concepts of research and methodology of conducting researches in marketing domain, and to provide a foundation to pursue a professional career in Marketing Research domain						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To develop appropriate research designs that use both qualitative and quantitative methods to inform marketing decisions.					
CO 2:	To recommend sampling techniques for different research designs and defend their choices.					
CO 3:	To collect, analyze, and assess primary and secondary data to solve marketing problems.					
CO 4:	To extract valuable information from data through research design, sampling, data collection, and data analysis.					
CO 5:	To communicate insights from marketing analytics to their organization to drive data-driven decision making.					
Unit I:	Introduction					[12 Periods]
The Marketing Research System - Definition of MR - Basic and Applied Research – The Marketing Research Process - Types of Research - Steps in Marketing Research Process - Research Design - Data Sources - Marketing Information System – International Market Research.						
Unit II:	Marketing Research					[12 Periods]
Sampling Process in Marketing Research– Sampling Design and Procedure – Sampling Methods – Non probabilistic sampling Techniques – Probabilistic sampling Techniques - Sample Size determination - Sampling Errors.						
Unit III:	Method of Data Collection					[12 Periods]

Measurement & Scaling in Marketing Research: Measurement concept – Sources of variation in Measurement, Validity & reliability of Measurement - Attitude measurement – Scaling Procedure.															
Unit IV:				Data Analysis									[12 Periods]		
Data Instruments - Data Collection- Online data collection - Collection of Secondary Data – Collection of Primary Data Methods - Field Operations - Errors and Difficulties in Data Processing, Coding and Editing. Data Analysis - -Hypothesis Testing - Report Writing - Presentation of Data.															
Unit V:				Application of Research									[12 Periods]		
Application of Marketing Research: Product Research – Motivation research – Advertising Research – Sales Control Research – Rural Marketing research - Export Marketing research.															
Text Books:															
1. Paul E. Green & Donald S. Tull, RESEARCH FOR MARKETING DECISIONS. PHI Learning Private Limited, New Delhi, 2009															
Reference Books:															
1. Essentials of Marketing Research By S.A.Chunawala – Himalaya Publishing House.															
2. S.C. Gupta, MARKETING RESEARCH, Excel Books India, 2007															
Web Resources:															
https://www.rccmindore.com/wp-content/uploads/2023/04/Marketing-Research-1.pdf															
https://archive.nptel.ac.in/content/syllabus_pdf/110107080.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	1	1	2	2	1	2	2	1	2	2	1
C02	2	1	1	2	1	1	2	1	2	1	1	1	3	1	2
C03	3	2	2	1	1	2	1	3	2	2	2	1	2	3	3
C04	1	1	3	2	1	1	2	2	1	1	2	2	1	2	2
C05	2	3	1	3	2	2	2	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	International Marketing	4	4	-	-	Elective
Course Introduction						
To apply and develop marketing research, customer relationships and value through branding, packaging, and demonstration.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Recognize the significance of marketing and its role in global economic development					
CO 2:	Recognize how market strategy works, market segmentation and product mix have impact on buying behaviour of international consumers					
CO 3:	To apply marketing concepts, pricing for the development of marketing function.					
CO 4:	Analyze and perform the functions of marketing in organization at international.					
CO 5:	Demonstrate the critical thinking skills and analyze e-marketing in the international context.					
Unit I:	Introduction					[12 Periods]
International Marketing – Basic concepts – orientation- importance – Problems – International Vs domestic marketing global marketing – evolution of global marketing.						
Unit II:	Economic Development					[12 Periods]
Analyzing marketing opportunities – the marketing process – product planning. Analysing consumer markets and buyer behaviour – influencing buyer behaviour – the buying decision process – stages of the buying decision process.						
Unit III:	Marketing Functions					[12 Periods]
Dealing with the competition – competitive forces – identifying competitors – analyzing competitors - designing the competitive intelligence system – designing competitive strategies – balancing customer and competitor orientations.						
Unit IV:	Product Development					[12 Periods]
Developing new market offering – Challenges in new product development – managing the						

development process – managing the development process – concept to strategy – development to commercialization – the consumer adoption process. Setting the product and branding strategy – the product and the product mix-product line decisions – brand decisions – packaging and labelling.

Unit V: **E-Marketing** [12 Periods]

Developing pricing strategies and programs – setting the price – adapting the price. Managing advertising-developing and managing an advertising program – deciding on media – sales promotional – direct marketing.

Text Books:

1. International Marketing – Philip R. Cateora, 18th Edition, Mc Graw Hill India, 2014

Reference Books:

1. Marketing Management – Philip Kotler (Eleventh edition)

2. Global Marketing Management – Warren J Keegam

Web Resources:

<https://www.amity.edu/amizone/Syllabus/2IMM.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	1	2	1	1	2	1	2	1	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	2	1	2	1	2	1	2	2
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	1

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Artificial Intelligence in Digital Marketing	4	4	-	-	Elective
Course Introduction						
AI helps you analyze large amounts of data and predict every customer's buying behavior/decision.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To analyse business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP)					
CO 2:	To manually prepare journal entries and post to ledger accounts using double-entry accounting procedures.					
CO 3:	Be Aware of preparation of Final accounts.					
CO 4:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.					
CO 5:	Enable preparation of Income and Expenditure statement.					
Unit I:	Introduction					[12 Periods]
Definition of AI- Features of AI- Scope of AI-types of AI-History of Artificial Intelligence- How is Artificial Intelligence Changing the face of Digital Marketing-Importance of AI in DM-AI in Advertising						
Unit II:	AI applications					[12 Periods]
AI applications include advanced web search engines (e.g., Google Search)- recommendation systems (used by YouTube, Amazon, and Netflix)-understanding human speech (such as Siri and Alexa)-self-driving cars (e.g., Waymo)- generative or creative tools (Chat GPT and AI art)-automated decision-making, and competing at the highest level in strategic game systems (such as chess and go).						
Unit III:	AI in Marketing					[12 Periods]
Google Ads- IBM-RTB House-Salesforce- Text – Conversa-Mutiny.						

Unit IV:	AI applications in DM	[12 Periods]
Generating Content- Product Recommendation and Content Curation- Use of AI Chatbots- Chatbot Marketing- Predictive Analysis- Digital Advertising- Online Searches-Email Marketing.		
Unit V:	AI and SEO, ML,NLP	[12 Periods]
Improved Keyword Research-Content Optimization- Enhanced User Experience- Predictive SEO-Voice Search Optimization- Visual Search Optimization; Machine Learning- Definition, Importance; how Natural Language Processing (NLP) Influencing Digital Marketing.		
Text Books:		
1. Artificial Intelligence: A Guide for Thinking Humans, Melanie Mitchell.		
Reference Books:		
1. Digital Marketing, S.Gupta, McGraw-Hill		
2. Digital Marketing, V. Ahuja, Oxford University Press		
Web Resources:		
https://collegedunia.com/courses/digital marketing/syllabus		
https://iide.co/blog/digital-marketing-course-syllabus/		
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:		

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	2	1	3	3	1	2
C02	2	3	3	2	1	1	2	1	2	3	3	2	1	1	2
C03	3	2	2	1	3	2	1	3	3	2	2	1	3	2	1
C04	1	1	3	2	1	3	2	3	1	1	3	2	1	3	2
C05	2	3	1	3	2	2	3	2	2	3	1	3	2	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Fundamentals of Finance	4	4	-	-	Elective
Course Introduction						
<p>This is an introductory course in financial management that is designed to get an overview on the major decisions made by the finance department of an organization. This course is designed to provide the foundation on topics that include major finance functions of the business, understanding financial information, relevant tools to analyze, interpret and evaluate financial statements, understanding time value-of-money, its relevance to evaluating investment decisions, concept of risk and return related to financial decisions, introduction to financial institutions, investments, and corporate finance.</p> <p>Course Focus on: Skill Development/ Entrepreneurship / Employability / Research</p>						
Course Outcomes	On completion of this course, students will					
CO 1:	Describe basic principles, concepts, and methods of financial management and explain the objectives and role of the financial manager in a corporation.					
CO 2:	Analyze financial statements to make decisions about stock and bonds of the company using information technology.					
CO 3:	Evaluate investment strategies and decisions using the time value of money principles and calculate the cost of capital for financial decision-making purposes.					
CO 4:	Communicate with a various audience to raise the awareness of decision makers.					
CO 5:	Cooperate in team to disseminate information and propose solutions to maximize shareholders wealth and companies profit.					
Unit I:	Introduction					[12 Periods]
Introduction to principles of finance and related disciplines - Nature and Scope of financial Management, sources of financial information.						
Unit II:	Financial Statement Analysis					[12 Periods]
Introduction to financial statement analysis- Ratio Analysis- cash flow analysis – understanding various financial statements prepared by businesses to convey the financial performance of the						

business.															
Unit III:				Risk and Return								[12 Periods]			
Time value of money, finance functions, financial institutions and financial investments Risk and Return-various types of financial investment avenues															
Unit IV:				Capital Budgeting								[12 Periods]			
Capital Budgeting –Nature and meaning of capital budgeting- Cash flow concept-Capital budgeting techniques – Payback period Accounting Rate of Return, Net Present Value, Internal Rate of Return -Profitably Index Method															
Unit V:				Cost of Capital								[12 Periods]			
Concept of cost of capital and its relation to business financial decisions- Understanding capital structure and its relevance to firm financing decision. Factors determining capital structure.															
Text Books:															
1. Fundamentals of Finance, Latha Mukund															
Reference Books:															
1. Fundamentals of Financial Management, R.P. Rustagi															
Web Resources:															
https://www.masseypress.ac.nz/media/1305/fundsoffinance_sample-pages.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Introduction to Corporate Finance	4	4	-	-	Elective
Course Introduction						
Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To analyse business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).					
CO 2:	To manually prepare journal entries and post to ledger accounts using double-entry Accounting procedures.					
CO 3:	Be Aware of preparation of Final accounts.					
CO 4:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.					
CO 5:	Enable preparation of Income and Expenditure statement.					
Unit I:	Introduction					[12 Periods]
Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Branch of Accounting, Concepts and Conventions						
Unit II:	Basic Concepts					[12 Periods]
Journal - Ledger - Subsidiary Books- Single column, Double column , Triple Column, Purchase Book, Sales Book , Purchase return, Sales return, Petty cash - Rectification of Errors - Preparation of Trial Balance						
Unit III:	Trading Account					[12 Periods]
Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.						
Unit IV:	Bill of Exchange					[12 Periods]
Bill of exchange -Needs- Types- Dishonor of Bill- Renewal of Bill- Insolvency of acceptor- Accommodation bills - Average due date - Account current- Methods of Account Current- Product						

Method-Red Ink Interest- Époque Method															
Unit V:				Non-profit Organisation									[12 Periods]		
Receipts and Payments accounts –Specimen -Income and Expenditure accounts – Specimen															
Text Books:															
1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021															
Reference Books:															
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021															
2. Financial Accounting; Gupta. R.L. and Radhaswamy. M: Sultan Chand and Sons, New Delhi-2023															
Web Resources:															
https://www.infobooks.org/free-pdf-books/business/financial-accounting/															
https://pdfroom.com/category/financial-accounting															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Behavioural Finance	4	4	-	-	Elective
Course Introduction						
Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Apply analytical skills for financial decision making.					
CO 2:	Practice discussion of capital markets					
CO 3:	Develop strategies to manage wealth effectively and wisely from mispriced assets.					
CO 4:	Identify the behavioural bias and psychological characteristics of investors.					
CO 5:	Apply what we learn in class to the financial world.					
Unit I:	Introduction					[12 Periods]
Introduction to behavioural finance; Intellectual underpinnings; The rise of the rational markets hypothesis; Impact on wall street and the corporate; The challenges of behaviouralists; Synthesis and future horizons.						
Unit II:	Foundation of Rational Finance					[12 Periods]
Expected utility theory, Modern portfolio theory, Capital asset pricing model (CAPM); Efficient markets hypothesis; Agency theory; The influence of psychology.						
Unit III:	Foundations of Behavioural Finance					[12 Periods]
How the human mind works-the two systems; Familiarity and related heuristics; Representativeness and related biases; Anchoring; Irrationality and adaptation; Hyperbolic discounting.						
Unit IV:	Prospect Theory and Mental Accounting					[12 Periods]
Error in Bernoulli's theory; Prospect theory; SPA theory, Framing; Mental Accounting; Emotional factors and social forces-substance of emotion						
Unit V:	Theories of emotion					[12 Periods]
Theories of emotion, evolutionary perspective on emotions, types and dimensions of emotions, emotional style, emotions and investing, social influence, social influence on investment and						

consumption.

Text Books:

1. Behavioural Finance, Chandra, P, Tata Mc Graw Hill Education, Chennai (India).

Reference Books:

1. Behavioural Finance; Psychology, Decision Making and Markets, Cengage Learning, Ackert, Lucy, Richard Deaves (2010)

Web Resources:

[https://www.distanceeducationju.in/pdf/M.Com%20IIIrd%20Semester%20F.E.%20316%20\(Behavioural%20Finance\)%202020.pdf](https://www.distanceeducationju.in/pdf/M.Com%20IIIrd%20Semester%20F.E.%20316%20(Behavioural%20Finance)%202020.pdf)

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Digital Banking	4	4	-	-	Elective
Course Introduction						
A digital bank represents a virtual process that includes online banking and beyond. As an end-to-end platform, digital banking must encompass the front end that consumers see, the back end that bankers see through their servers and admin control panels.						
Course Focus on: / Entrepreneurship / Employability / Research						
Course Outcomes	On Skill Development completion of this course, students will					
CO 1:	Acquire knowledge of terms in connection with Digital Banking					
CO 2:	To acquire the knowledge about the need of customer education and awareness for digital products such as cards, ATM's, POS terminals.					
CO 3:	Understand the implementation of digital banking products & use of various social platforms for having a competitive edge in the market					
CO 4:	Comprehend the personal financial planning and investing skills					
CO 5:	To understand the digital disruptions and its concepts in banking					
Unit I:	Introduction To Digital Banking					[12 Periods]
Introduction to Banking- Introduction to Digital Banking- Need and importance of Digital Banking- Channels of Digital Banking- Digital Banking Products: Introduction and need for Digital Banking Products.						
Unit II:	Features and Functions					[12 Periods]
ATM: Meaning – Characters – Features – Functions – service available from ATM – Cash Deposit – Cash Withdraw – loan enquiry – Last few transactions – Balance – fund transfer – ticket booking – payments – ATM card – Pin Number.						
Unit III:	Internet Banking					[12 Periods]
Internet Banking: Introduction – World Wide Web – Net banking account opening – Username and Password – secrecy of maintaining One Time Password – Net Banking Services – Fund Transfer – Make Payment						
Unit IV:	Business Valuation					[12 Periods]

National Electronic Fund Transfer (NEFT): Introduction – Meaning – Functions – services. Real Time Gross Settlement (RTGS): Introduction – Meaning – Functions – Service infrastructure requirement – RTGS transactions															
Unit V:				Security features								[12 Periods]			
Security features SFMS: formats of SFMS – SFMS transaction – security aspects – RAS: requirements of RAS – application – security features of RAS – IT Act: legal status – electronic records Cybercrime and law.															
Text Books:															
1.Dr. M. Ganesan, Dr. A. Saravanakumar DIGITAL BANKING., Shanlax Press, Tamil Nadu, India 2021															
Reference Books:															
1.An introduction to Information Technology by Dr.Srinivasa Vallabhan, Sultan Chand & Sons 2.Lohana Sarika R., Digital Banking and Cyber Security. New Century Publications															
Web Resources:															
https://archive.nptel.ac.in/content/syllabus_pdf/110107080.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	2	3	1	1	3	1	2	2	3	2	3	2	2	3
C02	3	3	2	2	2	3	2	1	2	3	3	1	3	1	2
C03	2	3	2	3	1	2	3	2	3	2	1	2	3	2	1
C04	3	2	1	2	3	2	1	3	2	2	1	3	2	3	2
C05	2	1	3	3	1	3	2	2	1	2	1	2	1	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Investment Banking	4	4	-	-	Elective
Course Introduction						
This course delves into the structure, management and practices of investment banking (IB) from larger more universal players to boutique operations. It covers the business activities of mergers and acquisitions, financing and investment; and, the creation of value through financial advisory services						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	This course will provide the intellectual framework to students who are pursuing a career in investment banking or an internship in the investment banking division of a financial firm.					
CO 2:	Develop the knowledge of corporate finance and who wish to broaden their understanding of finance by applying financial concepts and techniques to analyze activities and transactions in the realm of investment banking.					
CO 3:	Orientation about banking and financial concepts covered Managing investment in the primary market and secondary market.					
CO 4:	Apply learning from this program will help to get opportunities to work with Investment Banking companies.					
CO 5:	Understand the importance and relevance of Investment Bankers in any Financial System.					
Unit I:	Introduction To Investment Banking					[12 Periods]
The evolution of Investment banking – Concept and Definition– Merchant Banking Today’s major players – The culture and organization structure of Investment banks: the changing face of leadership, risk management, professional behaviour and organizational values – The structure of investment banks – Employment opportunities in investment banks. Relevant Case Studies.						
Unit II:	The Business Of Investment Banking					[12 Periods]
Nature of Contemporary investment banking – Service portfolio of Indian Investment banks – Introduction to Allied business – Asset Management, Mutual funds, Hedge fund, and Private Equity						

funds – Regulatory															
Unit III:		Investment Banking and Business Valuation										[12 Periods]			
Value and Valuation – Corporate Value vs Investment Value – Business Valuation - Drivers for Value Creation – Asset based valuation model – Financial forecasting – Determinants of financial forecasting – Free cash flow. Relevant Case Studies..															
Unit IV:		Core Investment Banking Services										[12 Periods]			
Domestic Issue Management – Types of Issues requiring issue management, Stages in an IPO, role of Investment banker as Issue manager – Underwriting – Underwriting commission and Underwriting															
Unit V:		Overview Of Corporate Restructuring										[12 Periods]			
Corporate Re-organization – Rationale for Corporate Re-organization – Mergers and Amalgamations – Types of Mergers, Structure of an Amalgamation, Investment banking Perspective in Merger and Amalgamations – Introduction to Acquisitions, Takeover and Buyout – Strategic Acquisitions, Negotiated.															
Text Books:															
1. CA Tapan Jindal, Investment Banking, Bharath Publishing House, 2021															
Reference Books:															
1.C.S. Rayudu, E-Business, Himalaya Publishing House															
2. Pratap G. Subramanyam, Investment Banking, McGraw Hill Higher Education, 2008															
Web Resources:															
https://www.scribd.com/presentation/326141741/01-Introduction-to-Investment-Banking-Syllabus-Evaluation															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
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C02	1	3	2	3	1	1	2	1	2	3	3	1	3	1	2
C03	3	3	1	1	2	3	1	3	2	1	2	1	2	2	2
C04	2	1	3	2	1	3	2	3	1	3	3	2	3	2	1
C05	3	3	1	3	3	2	1	3	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Banking Operations and Credit Analysis	4	4	-	-	Elective
Course Introduction						
The course is structured to provide student the knowledge about the structure of Banking and the financial institutions operating in the Indian Financial environment. The Course focuses on the Indian Institutional framework and operations.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Be able to understand relationship between banker & customer					
CO 2:	Be able to understand Duties and responsibilities of collecting banker					
CO 3:	To provide basic level knowledge in technologies used in the banking operations					
CO 4:	Understand the different aspects of Credit Analysis					
CO 5:	Students will be able to demonstrate the understanding of analysis of financial statements					
Unit I:	Banker and Customer Relationship					[12 Periods]
Introduction- Meaning of Bankers& Customer: General and Special relationship between banker & customer (Right and Obligations of Banker & Customer. Types of customer and Account Holder – Procedure and practice in Opening and Operating account of different Customers – Minor, joint Account Holder, Partnership Firms, joint Stock Companies, Clubs Non-Resident Account- NRI and NRE Account.						
Unit II:	Collecting banker					[12 Periods]
Meaning – Duties and responsibilities of collecting banker; Holder for value holder in due course statutory protection to collecting banker.						
Unit III:	Networking System					[12 Periods]
Different approaches to banking computerization, Wan, Lan, vast, networking system-single window concept- usage of ATM- advantages, limitation- anywhere banking-anytime banking- home banking-						

internet banking- online enquiry and update facilities-pin-ATM card- debit card- smart card- credit card.															
Unit IV:				Introduction to Credit Analysis's								[12 Periods]			
Meaning and importance of credit analysis, Role of credit analysis in investment banking, Types of credit analysis, Credit risk and credit risk management															
Unit V:				Financial Statements Analysis								[12 Periods]			
Understanding financial statements (balance sheet, income statement, cash flow statement), Ratio analysis and its application in credit analysis, Limitations of financial statements analysis.															
Text Books:															
1. K.P.M. Sundharam, P.N. Varshney, Banking Theory Law & Practice - Sultan Chand & Sons - New Delhi															
Reference Books:															
1.Credit Analysis and Lending Management by Milind Sathy 2 2. Gordon, E.Natarajan, (2020), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.															
Web Resources:															
1. http://www.untag-smd.ac.id › files › BANK AND... 2. https://bookchapter.org › kitaplar › Financial Serv...															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	1	3	2	3	1	2	2	2	3
CO2	3	2	2	1	2	2	2	2	3	1	3	3	3	1	3
CO3	2	3	1	3	3	2	3	2	1	2	3	3	1	2	3
CO4	2	3	1	2	1	3	2	3	1	3	1	2	3	1	3
CO5	3	2	2	2	3	1	2	1	2	2	1	2	3	2	1

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Human Resource Analytic	4	4	-	-	Elective
Course Introduction						
To develop an understanding of underlying concepts and issues in Consumer behavior in marketing.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Gain an understanding of the relevance of HR Analytics in the current business scenario.					
CO 2:	Have an understanding of the models of conducting HR Analytics and understanding of the methods of capturing, examining & purifying data for conduction of HR Analytics.					
CO 3:	Use MS Excel for conduction of HR Analytics for key HR Processes.					
CO 4:	Have an overview of various tools and software technologies used for conduction of Descriptive HR Analytics and Visualization of HR Data.					
CO 5:	Appreciate the significance of Predictive and Prescriptive Analytics.					
Unit I:	Introduction to HR Analytics				[12Periods]	
History of Different HRM Perspectives - Transition from HRM to HCM and Gaining Sustainable Advantage through HCM - HR Analytics and Changing Role of HR Professionals - Importance and Scope of HR Analytics - Significance of HR Analytics - Benefits of HR Analytics - Levels of Analysis and Conducting analytics - Key Influencers of HR Analytics Process - Big Data Era in HR Analytics - HR Analytics – Linkage to Business Outcomes.						
Unit II:	Understanding HR Analytics				[12 Periods]	
Models of HR Analytics - How to Conduct HR Analytics - Understanding HR Data: Importance of Data - Types and Scales of Data; Methods of Capturing Data - Data Examination & Purification - Understanding various HR Metrics from the perspective of HR Analytics.						
Unit III:	Analytics for Key HR Processes Using MS Excel				[12 Periods]	
HR Analytics for Recruitment & Selection - Training & Development - Performance Appraisal - Talent						

Management - Employee Engagement - Compensation Management and Expatriate Management															
Unit IV:				Descriptive Analytics								[12 Periods]			
Overview of Select Tools for Conduction HR Analytics: MS Excel – SPSS - Descriptive Analytics in HR: HR Dashboards using MS Excel - Slicing and Dicing of HR Data using MS Excel Pivot Table Applications - Data Visualization for Key HR processes.															
Unit V:				Predictive & Prescriptive HR Analytics								[12 Periods]			
Predictive HR Analytics: Correlation - Linear and Multiple Regression - Factor Analysis and Cluster Analysis - Comparison of Means and Analysis of Variance for Manpower Demographics - Employee Satisfaction - Training Effectiveness etc. – Prescriptive HR Analytics - Predictive vs Prescriptive HR Analytics - Future of HR Analytics.															
Text Books:															
1. Rama Shankar Yadav & Sunil Maheshwari, HR Analytics, Wiley publisher , 2023.															
Reference Books:															
1. Nishant Uppal, Human Resource Analytics, Pearson publishing, First Edition 2020. 2. Bharti Motwani, HR Analytics: Practical Approach Using Python, Wiley Publisher, 2021.															
Web Resources:															
https://www.coursera.org/courses?query=hr%20analytics https://onlinecourses.swayam2.ac.in/imb24_mg56/preview															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
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C02	3	2	1	3	2	3	1	2	2	1	3	1	1	2	1
C03	1	1	3	2	3	2	3	3	1	1	2	2	3	1	3
C04	3	3	2	1	2	3	1	2	3	3	3	2	3	2	2
C05	2	3	2	3	1	1	2	3	2	3	2	3	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Management & Organizational Behavior	4	4	-	-	Elective
<p>Course Introduction</p> <p>Organizational behavior is a foundation of corporate human resources, encompassing elements such as employee retention, engagement, training, and culture. Organizational behavior is a subset of organizational theory which studies a more holistic way of structuring a company and managing its resources.</p> <p>Course Focus on: Skill Development/ Entrepreneurship / Employability / Research</p>						
Course Outcomes	On completion of this course, students will					
CO 1:	To have a good understanding on the framework of Organizational Behavior and Management along with the Basic Behavioral Science that influence Organizational Behavior.					
CO 2:	To have a understanding on the Theories of Motivation and Work Behavior.					
CO 3:	To understand the influence of Individual and Group Behavior towards meeting the Organizational Goal.					
CO 4:	To have an understanding on the different types of Leadership styles in order to recognize good and bad leadership for the organization.					
CO 5:	To have an understanding and to develop good Work Culture and Climate in an Organization by working on both the Extrinsic and Intrinsic factors associated with the Organization to provide a Quality Work Life balance.					
Unit I:	Nature of Management and Social Responsibilities of Management				[12Periods]	
<p>Nature of Management: Social Responsibilities of Business - Manager and Environment Levels in Management - Managerial Skills - Planning - Steps in Planning Process - Scope and Limitations - Short Range and Long Range Planning - Flexibility in Planning → Characteristics of a sound Plan - Management by Objectives (MBO) - Policies and Strategies - Scope and Formulation - Decision Making - Techniques and Processes.</p>						

Unit II:	Organization Structure and Design	[12 Periods]																																																																																												
Organizing: Organization Structure and Design - Authority and Responsibility Relationships - Delegation of Authority and Decentralization – Interdepartmental Coordination - Emerging Trends in Corporate Structure, Strategy and Culture - Impact of Technology on Organizational design - Mechanistic vs Adoptive Structures - Formal and Informal Organization.																																																																																														
Unit III:	Perception and Learning	[12 Periods]																																																																																												
Perception and Learning - Personality and Individual Differences – Motivation and Job Performance - Values, Attitudes and Beliefs - Stress Management - Communication Types –Process - Barriers - Effective Communication.																																																																																														
Unit IV:	Group Dynamics	[12 Periods]																																																																																												
Group Dynamics - Leadership - Styles - Approaches - Power and Politics - Organizational Structure - Organizational Climate and Culture – Organizational Change and Development.																																																																																														
Unit V:	Management Approaches and Styles	[12 Periods]																																																																																												
Comparative Management Styles and approaches - Japanese Management Practices Organizational Creativity and Innovation - Management of Innovation - Entrepreneurial Management - Benchmarking - Best Management Practices across the world - Select cases of Domestic & International Corporations - Management of Diversity.																																																																																														
Text Books:																																																																																														
1. Fred Luthans, ORGANISATIONAL BEHAVIOUR, TataMcGraw-Hill, NewDelhi , Twelfth Edition 2019																																																																																														
Reference Books:																																																																																														
1. Ricky Griffin, MANAGEMENT: PRINCIPLES & APPLICATIONS, Cengage, NewDelhi, 2009.																																																																																														
2. Tripathi & Reddy, PRINCIPLES OF MANAGEMENT, Tata McGraw-Hill, New Delhi, Seventh Edition 2021.																																																																																														
Web Resources:																																																																																														
https://en.wikipedia.org/wiki/Wikipedia:Requested_articles/Natural_sciences/Environment_and_geology																																																																																														
<table border="1"> <thead> <tr> <th rowspan="2">Course Outcome</th> <th colspan="12">Programme Outcomes</th> <th colspan="3">Programme Specific Outcome</th> </tr> <tr> <th>PO1</th> <th>PO2</th> <th>PO3</th> <th>PO4</th> <th>PO5</th> <th>PO6</th> <th>PO7</th> <th>PO8</th> <th>PO9</th> <th>PO10</th> <th>PO11</th> <th>PO12</th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td>1</td> <td>3</td> <td>2</td> <td>3</td> <td>3</td> <td>2</td> <td>1</td> <td>1</td> <td>1</td> <td>2</td> <td>3</td> <td>2</td> <td>3</td> <td>3</td> <td>1</td> </tr> <tr> <td>CO2</td> <td>2</td> <td>2</td> <td>1</td> <td>3</td> <td>2</td> <td>2</td> <td>1</td> <td>2</td> <td>2</td> <td>2</td> <td>1</td> <td>3</td> <td>2</td> <td>3</td> <td>2</td> </tr> <tr> <td>CO3</td> <td>3</td> <td>3</td> <td>2</td> <td>1</td> <td>1</td> <td>1</td> <td>2</td> <td>3</td> <td>2</td> <td>3</td> <td>3</td> <td>1</td> <td>3</td> <td>2</td> <td>3</td> </tr> </tbody> </table>																Course Outcome	Programme Outcomes												Programme Specific Outcome			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	CO1	1	3	2	3	3	2	1	1	1	2	3	2	3	3	1	CO2	2	2	1	3	2	2	1	2	2	2	1	3	2	3	2	CO3	3	3	2	1	1	1	2	3	2	3	3	1	3	2	3
Course Outcome	Programme Outcomes												Programme Specific Outcome																																																																																	
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CO5	2	1	3	2	1	3	3	3	3	2	1	2	1	2	1

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Consumer Behavior	4	4	-	-	Elective
Course Introduction						
To develop an understanding of underlying concepts and issues in Consumer behavior in marketing.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To explain the concept of Consumer Behavior & describe Consumer research process in detail.					
CO 2:	To evaluate the factors affecting consumer behavior in detail.					
CO 3:	To analyze the consumer decision process.					
CO 4:	To assess the impact of consumer's motivation, personality on the buying behavior.					
CO 5:	To impart the basic knowledge of consumer protection rights					
Unit I:	Introduction to Consumer Behavior					[12Periods]
Definition – Nature – Scope - Consumer Behavior's Applications in Marketing - Consumer research process – Defining Research Objectives - Collecting & Evaluating Secondary Data - Primary Research Design - Collecting Primary Data - Analyzing Data & Report Preparation.						
Unit II:	Factors affecting Consumer Behavior					[12 Periods]
Factors influencing Consumer Behavior – External Influences – (Culture, Sub Culture, Social Class, Reference Groups, Family) - Internal Influences– (Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes).						
Unit III:	Consumer Decision Making Process					[12 Periods]
Types of consumer decisions - Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Evaluation - Buying pattern in the new digital era.						
Unit IV:	Consumer Motivation & Personality					[12 Periods]
Consumer Motivation– Needs – Goals - Motive arousal - Maslow's Hierarchy of Needs - Freud's						

Theory of Motivation - Consumer Personality – Self-concept theory - Psychoanalytic Theory - Neo-Freudian Theory - Trait Theory.

Unit V:	Marketing Communications, Decision Making Models, Consumer Rights	[12 Periods]
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Marketing Communication Process - Types of Communication systems – Interpersonal – Impersonal - Persuasive Communication - Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model - Consumer Protection Act 1986, rights of consumers.

Text Books:

1. Consumer Behaviour – Satish K Batra, S H H Kazmi, Second Edition, Excel Kindle Publishing 2014.

Reference Books:

1. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi, Ninth Edition 2009.
 2. Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi, First Edition 2010.

Web Resources:

<https://testbook.com/ugc-net-commerce/consumer-behaviour>
<https://www.slideshare.net/SwatiSood4/consumer-behaviour-16366816>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
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C03	2	1	1	2	2	3	1	3	2	1	1	2	2	3	1
C04	1	3	3	3	2	3	2	2	3	3	3	3	2	3	2
C05	1	2	3	2	3	2	1	3	3	2	2	1	3	1	3